AMERICAN BAKERS ASSOCIATION

1987 PLANT MANAGEMENT SALARY SURVEY

AMERICAN BAKERS ASSOCIATION

1987 PLANT MANAGEMENT SALARY SURVEY

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February 8, 1988

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We are pleased to submit the results of the American Bakers Association's 1987 Plant Management Salary Survey.

We received 183 completed questionnaires representing 53 producers. Wage statistics for 4,405 employees were reported on the completed questionnaires. We reviewed all questionnaires submitted and contacted respondents, if necessary, to clarify the data submitted. We did omit some data from the survey. Such omitted data was received late or was clearly not prepared consistent with the survey instructions. We did not audit any information furnished in response to the survey.

Users of the survey should be cautioned that some of the individual size plant data may not represent what might be considered normal or typical results. This occurs primarily when the reported number that fits a particular statistic criteria is small compared to the total. For example, in Schedule 4 - Type B Plants - Sales Route Supervisor - the weighted average bonus/commission reported (for all reported individuals) is $948. This same statistic, for just the individuals who received a bonus/commission, is $7,891 (Schedule 7). Users should keep in mind that this sort of abnormality can exist and that the statistic that may most closely represents what is considered normal is the *All Types of Categories* statistic.

Schedules 1 through 11 were compiled from all survey replies. Graphs 1 through 24 present selected statistical data.

Bond, Beebe, Barton & Muckelbauer, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

AMERICAN BAKERS ASSOCIATION

1987 PLANT MANAGEMENT SALARY SURVEY

PROCEDURES

The American Bakers Association (ABA) 1987 Plant Management Salary Survey was conducted as follows:

1. ABA mailed survey forms and instructions to members and non-members.

2. Respondents returned the completed forms directly to Bond, Beebe, Barton & Muckelbauer, P.C.

3. Bond, Beebe, Barton & Muckelbauer, P.C. reviewed the submitted data and contacted respondents when necessary.

4. Bond, Beebe, Barton & Muckelbauer, P.C. analyzed the data and compiled the schedules presented in this report.

PLANT SIZING CRITERIA (GENERAL)

TYPE A - Production under 2 1/2 million pounds per period and/or sales under $2 million per period.

TYPE B - Production from 2 1/2 million to 4 million pounds per period and/or sales from $2 million to $3 million per period.

TYPE C - Production over 4 million pounds per period and/or sales over $3 million per period.

AMERICAN BAKERS ASSOCIATION

1987 PLANT MANAGEMENT SALARY SURVEY

NUMBER OF INDIVIDUALS REPORTED FOR EACH SURVEYED POSITION

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	169	38	37	94
Production Manager/Superintendent	223	42	46	135
Foreman - First-line Supervisor, non-union	1,235	169	198	868
Foreman - First-line Supervisor, union	375	90	132	153
Plant Chief Engineer	191	43	42	106
Plant Sanitarian	168	25	39	104
Shipping/Distribution Superintendent	147	32	35	80
Garage Superintendent	114	16	26	72
Plant Transportation Manager	57	6	12	39
Plant Sales Manager	141	34	40	67
District Sales Manager	415	44	61	310
Sales/Route Supervisor	896	122	233	541
Plant Office Controller/Manager	175	29	46	100
Plant Personnel Manager	99	8	14	77

AMERICAN BAKERS ASSOCIATION

1987 PLANT MANAGEMENT SALARY SURVEY

WEIGHTED AVERAGE TOTAL SALARY STATISTIC

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	$ 65,304	$ 56,139	$ 58,204	$ 71,803
Production Manager/Superintendent	41,193	38,921	38,460	42,831
Foreman - First-line Supervisor, non-union	29,873	29,277	29,166	30,150
Foreman - First-line Supervisor, union	24,018	32,793	24,125	24,058
Plant Chief Engineer	40,190	36,738	37,318	42,728
Plant Sanitarian	32,111	29,946	29,515	33,605
Shipping/Distribution Superintendent	33,837	32,275	31,471	35,497
Garage Superintendent	34,363	31,648	31,372	36,046
Plant Transportation Manager	33,226	31,523	31,502	34,018
Plant Sales Manager	45,258	43,768	40,264	48,996
District Sales Manager	37,432	38,660	35,261	37,685
Sales/Route Supervisor	30,6120	25,984	31,314	31,350
Plant Office Controller/Manager	38,989	33,855	36,666	41,546
Plant Personnel Manager	36,935	32,248	31,698	38,375

AMERICAN BAKERS ASSOCIATION

1987 PLANT MANAGEMENT SALARY SURVEY

WEIGHTED AVERAGE BASE SALARY SATATISTIC AND WEIGHTED AVERAGE BONUS/COMMISSION STATISTIC

	Weighted Average Base Salary				Weighted Average Bonus/ Commission			
	For All Categories	Type A Plants	Type B Plants	Type C Plants	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	$ 58,602	$ 53,181	$ 53,865	$ 62,658	1/$ 6,702	$ 2,959	$ 4,339	$ 9,146
Production Manager/Superintendent	39,495	37,774	36,961	40,894	1,698	1,147	1,498	1,937
Foreman - First-line Supervisor, non-union	29,809	29,109	28,996	30,130	64	169	170	20
Foreman - First-line Supervisor, union	23,968	23,788	24,125	23,940	49	6	-	118
Plant Chief Engineer	38,676	36,030	36,378	40,661	2/ 1,513	708	941	2,067
Plant Sanitarian	31,801	29,746	29,346	33,216	310	200	170	389
Shipping/Distribution Superintendent	33,082	32,134	31,151	34,307	754	141	320	1,190
Garage Superintendent	33,907	31,370	30,742	35,614	455	278	630	431
Plant Transportation Manager	32,439	30,162	30,411	33,413	787	1,361	1,091	605
Plant Sales Manager	41,522	39,916	37,976	44,453	3,736	3,852	2,288	4,543
District Sales Manager	35,793	35,030	34,275	36,201	1,639	3,630	986	1,485
Sales/Route Supervisor	26,008	23,541	30,365	24,689	4,601	2,443	4/ 948	3/ 6,661
Plant Office Controller/Manager	37,627	33,179	35,562	39,868	3/ 1,361	676	1,104	1,678
Plant Personnel Manager	36,306	31,873	31,141	37,706	629	375	557	669

1/ Statistic includes fourteen bonuses in excess of $20,000
2/ Statistic includes two bonuses in excess of $30,000
3/ Statistic includes one bonus in excess of $30,000
4/ Statistic appears low because only 28 of 233 reported supervisors received commissions - average bonus/commission for those received bonus/commission was $7,891 (see Schedule 7)

AMERICAN BAKERS ASSOCIATION

1987 PLANT MANAGEMENT SALARY SURVEY

COMPARISON OF WEIGHTED AVERAGE SALARY FOR INDIVIDUALS WITH COMPANY AUTOMOBILES

TO INDIVIDUALS WITHOUT COMPANY AUTOMOBILES

	With Company Automobiles				Without Company Automobiles			
	For All Categories	Type A Plants	Type B Plants	Type C Plants	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	$ 68,730	$ 62,775	$ 57,239	$ 72,978	$ 60,459	$ 51,811	$ 59,024	$ 68,888
Production Manager/Superintendent	53,256	N/A	N/A	53,256	40,686	38,921	38,460	42,087
Foreman - First-line Supervisor, non-union	N/A	N/A	N/A	N/A	29,873	29,277	29,166	30,150
Foreman - First-line Supervisor, union	29,120	29,120	N/A	N/A	23,730	22,271	24,125	24,058
Plant Chief Engineer	39,853	31,293	33,559	43,727	40,248	37,147	38,070	42,523
Plant Sanitarian	N/A	N/A	N/A	N/A	32,111	29,946	29,515	33,605
Shipping/Distribution Superintendent	60,000	N/A	N/A	60,000	33,292	32,275	31,471	34,542
Garage Superintendent	34,943	29,540	29,763	36,656	33,695	32,606	32,378	34,966
Plant Transportation Manager	33,150	32,500	36,400	32,500	33,234	31,328	31,056	34,191
Plant Sales Manager	42,453	43,538	38,122	44,798	50,363	44,139	45,263	56,048
District Sales Manager	37,172	39,173	35,426	37,142	38,346	35,787	34,988	39,816
Sales/Route Supervisor	26,274	22,889	28,272	30,186	31,346	28,978	31,888	31,426
Plant Office Controller/Manager	55,215	29,640	52,780	65,363	38,413	34,005	35,933	40,810
Plant Personnel Manager	40,863	18,720	N/A	48,243	36,770	34,180	31,698	37,974

AMERICAN BAKERS ASSOCIATION

1987 PLANT MANAGEMENT SALARY SURVEY

COMPARISON OF NUMBER OF INDIVIDUALS WITH COMPANY AUTOMOBILES TO INDIVIDUALS WITHOUT COMPANY AUTOMOBILES

	With Company Automobiles				Without Company Automobiles			
	For All Categories	Type A Plants	Type B Plants	Type C Plants	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	99	15	17	67	70	23	20	27
Production Manager/Superintendent	9	N/A	N/A	9	214	42	46	126
Foreman - First-line Supervisor, non-union	N/A	N/A	N/A	N/A	1,235	169	198	868
Foreman - First-line Supervisor, union	20	20	N/A	N/A	355	70	132	153
Plant Chief Engineer	28	3	7	18	163	40	35	88
Plant Sanitarian	N/A	N/A	N/A	N/A	168	25	39	104
Shipping/Distribution Superintendent	3	N/A	N/A	3	144	32	35	77
Garage Superintendent	61	5	10	46	53	11	16	26
Plant Transportation Manager	6	1	1	4	51	5	11	35
Plant Sales Manager	91	21	28	42	50	13	12	25
District Sales Manager	323	38	38	247	92	6	23	63
Sales/Route Supervisor	130	60	37	33	766	62	196	508
Plant Office Controller/Manager	6	1	2	3	169	28	44	97
Plant Personnel Manager	4	1	-	3	95	7	14	74

AMERICAN BAKERS ASSOCIATION

1987 PLANT MANAGEMENT SALARY SURVEY

COMPARISON OF PERCENT OF INDIVIDUALS WITH COMPANY AUTOMOBILES

TO PERCENT OF INDIVIDUALS WITHOUT COMPANY AUTOMOBILES

	With Company Automobiles				Without Company Automobiles			
	For All Categories	Type A Plants	Type B Plants	Type C Plants	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	58.58%	39.47%	45.95	71.28	41.42	60.53	54.05	28.72
Production Manager/Superintendent	4.04	N/A	N/A	6.67	95.96	100.00	100.00	93.33
Foreman - First-line Supervisor, non-union	N/A	N/A	N/A	N/A	100.00	100.00	100.00	100.00
Foreman - First-line Supervisor, union	5.33	22.22	N/A	N/A	94.67	77.78	100.00	100.00
Plant Chief Engineer	14.66	6.98	16.67	16.98	85.34	93.02	83.33	83.02
Plant Sanitarian	N/A	N/A	N/A	N/A	100.00	100.00	100.00	100.00
Shipping/Distribution Superintendent	2.04	N/A	N/A	3.75	97.96	100.00	100.00	96.25
Garage Superintendent	53.51	31.25	38.46	63.89	46.49	68.75	61.54	36.11
Plant Transportation Manager	10.53	16.67	8.33	10.26	89.47	83.33	91.67	89.74
Plant Sales Manager	64.54	61.76	70.00	62.69	35.46	38.24	30.00	37.31
District Sales Manager	77.83	86.36	62.30	79.68	22.17	13.64	37.70	20.32
Sales/Route Supervisor	14.51	49.18	15.88	6.10	85.49	50.82	84.12	93.90
Plant Office Controller/Manager	3.43	3.45	4.35	3.00	96.57	96.55	95.65	97.00
Plant Personnel Manager	4.04	12.50	N/A	3.90	95.96	87.50	100.00	96.10

AMERICAN BAKERS ASSOCIATION

1987 PLANT MANAGEMENT SALARY SURVEY

COMPARISON OF WEIGHTED AVERAGE TOTAL SALARY AND BONUS/COMMISSION OF INDIVIDUALS RECEIVING A BONUS/COMMISSION

TO TOTAL SALARY OF INDIVIDUALS WHO DID NOT RECEIVE A BONUS COMMISSION

	With Bonus/Commission				Without Bonus/Commission			
	For All Categories	Type A Plants	Type B Plants	Type C Plants	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	$ 71,491	$ 57,791	$ 59,846	$ 77,862	$ 57,361	$ 55,175	$ 56,648	$ 59,490
Production Manager/Superintendent	48,353	40,609	44,147	53,385	38,676	38,245	35,708	39,685
Foreman - First-line Supervisor, non-union	30,510	30,056	36,800	28,241	29,847	29,129	28,886	30,181
Foreman - First-line Supervisor, union	38,500	26,500	N/A	40,500	23,742	23,763	24,125	23,386
Plant Chief Engineer	45,585	37,824	37,634	52,239	38,379	36,409	37,192	39,637
Plant Sanitarian	37,254	35,500	31,968	38,662	31,644	29,464	29,383	33,067
Shipping/Distribution Superintendent	40,324	33,167	32,526	43,529	32,815	32,182	31,372	33,793
Garage Superintendent	35,245	34,725	33,519	36,703	34,197	31,208	30,582	35,952
Plant Transportation Manager	39,778	34,476	40,357	42,612	31,659	28,570	28,550	32,754
Plant Sales Manager	52,868	48,800	49,495	57,194	39,621	37,394	35,820	43,110
District Sales Manager	40,819	43,028	40,691	39,576	36,598	32,912	33,643	37,381
Sales/Route Supervisor	30,855	25,826	30,900	32,218	30,487	26,127	31,370	30,786
Plant Office Controller/Manager	40,462	33,925	34,855	47,173	38,448	33,828	37,727	39,959
Plant Personnel Manager	39,661	33,000	32,825	41,510	36,486	32,140	31,510	37,852

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WEIGHTED AVERAGE BONUS/COMMISSION PAID

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	$ 11,755	$ 8,030	$ 8,919	$ 13,394
Production Manager/Superintendent	6,529	4,015	4,595	8,437
Foreman - First-line Supervisor, non-union	1,648	1,056	4,800	1,213
Foreman - First-line Supervisor, union	2,643	500	N/A	3,000
Plant Chief Engineer	6,022	3,045	3,292	8,428
Plant Sanitarian	3,718	2,500	3,313	4,043
Shipping/Distribution Superintendent	5,545	1,500	3,735	6,799
Garage Superintendent	2,883	2,225	2,340	3,451
Plant Transportation Manager	4,078	2,722	4,364	4,720
Plant Sales Manager	8,781	6,893	7,040	10,870
District Sales Manager	8,293	6,388	4,295	10,702
Sales/Route Supervisor	13,789	5,139	7,891	16,920
Plant Office Controller/Manager	5,069	2,450	2,987	7,629
Plant Personnel Manager	4,449	3,000	3,900	4,681

AMERICAN BAKERS ASSOCIATION

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COMPARISON OF NUMBER OF INDIVIDUALS WHO RECEIVED BONUS/COMMISSION

TO NUMBER OF INDIVIDUALS WHO DID NOT RECEIVE BONUS/COMMISSION

	With Bonus/Commission				Without Bonus/Commission			
	For All Categories	Type A Plants	Type B Plants	Type C Plants	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	95	14	18	63	74	24	19	31
Production Manager/Superintendent	58	12	15	31	165	30	31	104
Foreman - First-line Supervisor, non-union	48	27	7	14	1,187	142	191	854
Foreman - First-line Supervisor, union	7	1	-	6	368	89	132	147
Plant Chief Engineer	48	10	12	26	143	33	30	80
Plant Sanitarian	14	2	2	10	154	23	37	94
Shipping/Distribution Superintendent	20	3	3	14	127	29	32	66
Garage Superintendent	18	2	7	9	96	14	19	63
Plant Transportation Manager	11	3	3	5	46	3	9	34
Plant Sales Manager	60	19	13	28	81	15	27	39
District Sales Manager	82	25	14	43	333	19	47	267
Sales/Route Supervisor	299	58	28	213	597	64	205	328
Plant Office Controller/Manager	47	8	17	22	129	21	29	78
Plant Personnel Manager	14	1	2	11	85	7	12	66

AMERICAN BAKERS ASSOCIATION

1987 PLANT MANAGEMENT SALARY SURVEY

COMPARISON OF PERCENT OF INDIVIDUALS RECEIVING BONUS/COMMISSION

TO PERCENT OF INDIVIDUALS NOT RECEIVING BONUS/COMMISSION

	With Bonus/Commission				Without Bonus/Commission			
	For All Categories	Type A Plants	Type B Plants	Type C Plants	For All Categories	Type A Plants	Type B Plants	Type C Plants
Plant Manager	56.21	36.84	48.65	67.02	43.79	63.16	51.35	32.98
Production Manager/Superintendent	26.01	28.57	32.61	22.96	73.99	71.43	67.39	77.04
Foreman - First-line Supervisor, non-union	3.89	15.98	3.54	1.61	96.11	84.02	96.46	98.39
Foreman - First-line Supervisor, union	1.87	1.11	N/A	3.92	98.13	98.89	100.00	96.08
Plant Chief Engineer	25.13	23.26	28.57	24.53	74.87	76.74	71.43	75.47
Plant Sanitarian	8.33	8.00	5.13	9.62	91.67	92.00	94.87	90.38
Shipping/Distribution Superintendent	13.61	9.37	8.57	17.50	86.39	90.63	91.43	82.50
Garage Superintendent	15.79	12.50	26.92	12.50	84.21	87.50	73.08	87.50
Plant Transportation Manager	19.30	50.00	25.00	12.82	80.70	50.00	75.00	87.18
Plant Sales Manager	42.55	55.88	32.50	41.79	57.45	44.12	67.50	58.21
District Sales Manager	19.76	56.82	22.95	13.87	80.24	43.18	77.05	86.13
Sales/Route Supervisor	33.37	47.54	12.02	39.37	66.63	52.46	87.98	60.63
Plant Office Controller/Manager	26.86	27.59	36.96	22.00	73.14	72.41	63.04	78.00
Plant Personnel Manager	14.14	12.50	14.29	14.29	85.86	87.50	85.71	85.71

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HOURLY RATE STATISTICS

HIGHEST WEIGHTED AVERAGE HOURLY RATES SUPERVISED

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Foreman - First-line Supervisor, non-union	13.79	16.44	13.39	11.81
Foreman - First-line Supervisor, union	10.89	10.70	11.26	10.74

NUMBER OF SUPERVISORS REPORTED

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Foreman - First-line Supervisor, non-union	296	68	51	177
Foreman - First-line Supervisor, union	289	56	123	110

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VEHICLE STATISTICS

WEIGHTED AVERAGE NUMBER OF VEHICLES MANAGED

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Garage Superintendent	216	66	129	283
Plant Transportation Manager	33	18	18	40

NUMBER OF SUPERVISORS REPORTED

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Garage Superintendent	95	13	23	59
Plant Transportation Manager	36	3	8	25

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MISCELLANEOUS STATISTICS

WEIGHTED AVERAGE NUMBER OF ROUTES SUPERVISED

SALES/ROUTE SUPERVISOR

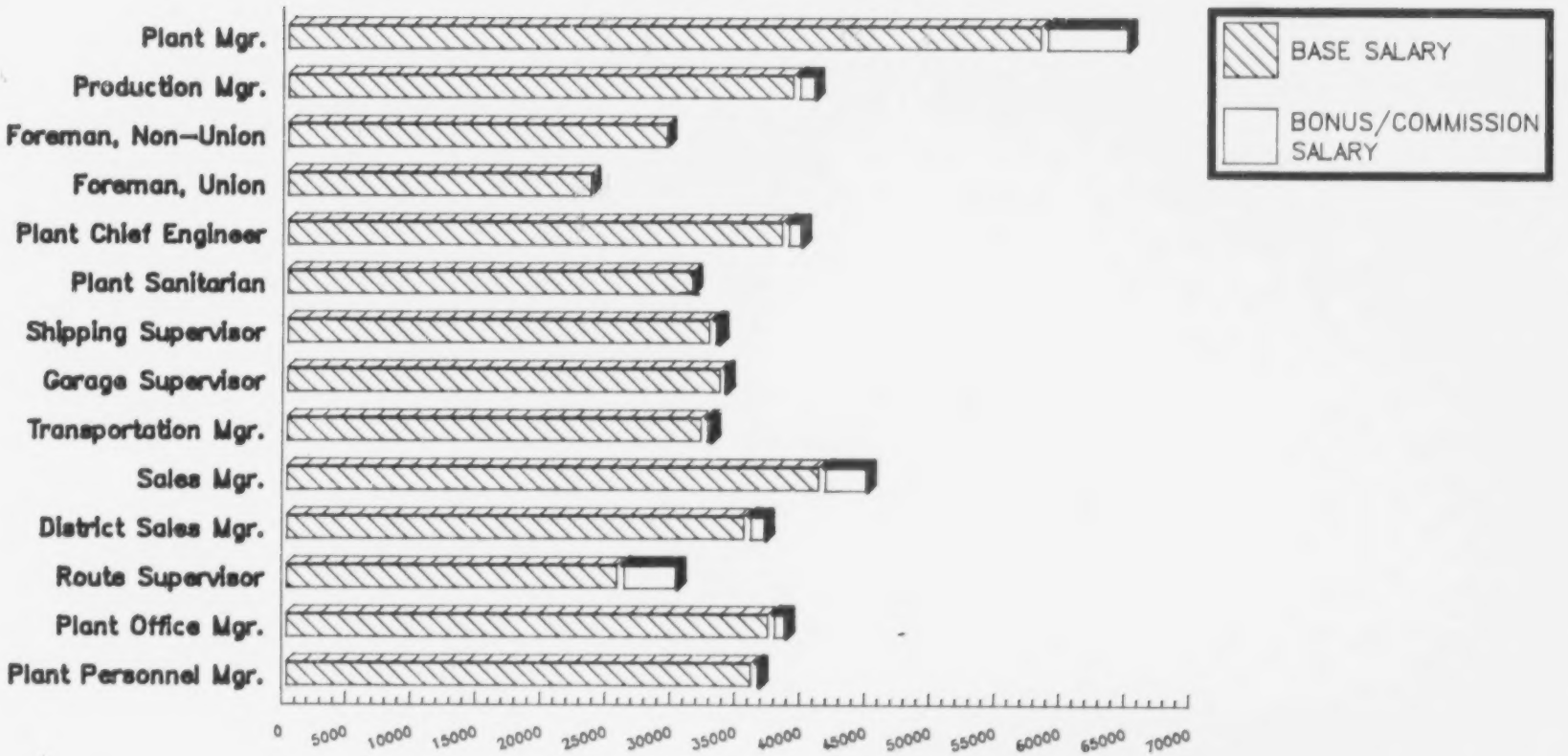
	For All Categories	Type A Plants	Type B Plants	Type C Plants
Weighed average sales routes supervised	8.1	11.4	6.5	7.6
Number of Sales/Route Supervisors reported	729	85	196	448

WEIGHTED AVERAGE NUMBER OF PERSONNEL

PERSONNEL MANAGER

	For All Categories	Type A Plants	Type B Plants	Type C Plants
Weighted average number of personnel	482	233	291	520
Number of Personnel Managers reported	65	3	7	55

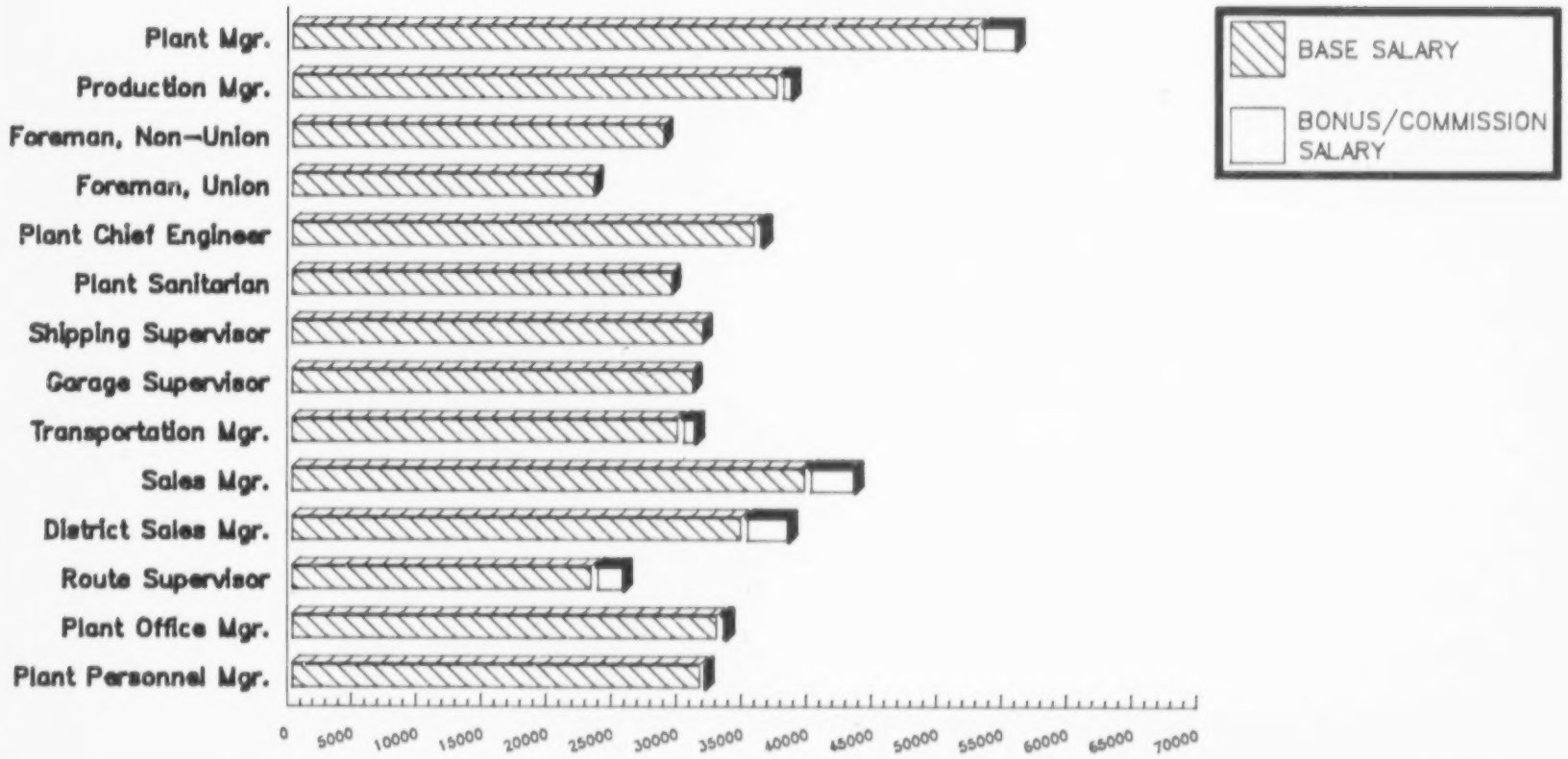
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



ALL TYPES OF CATEGORIES

TOTAL WEIGHTED AVERAGE SALARY AND BONUS/COMMISSION FOR ALL SURVEY PARTICIPANTS.

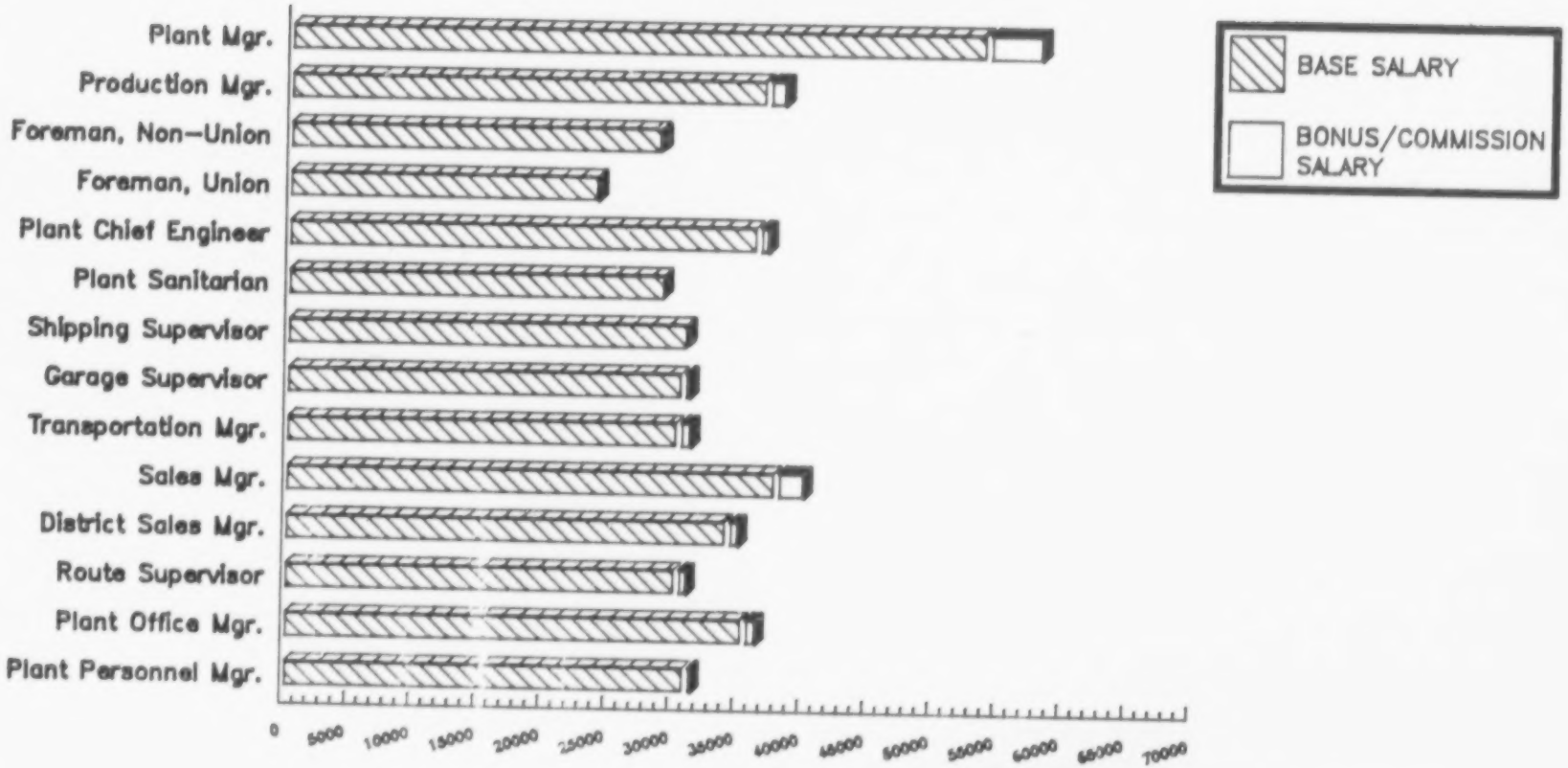
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE A PLANTS ONLY

TOTAL WEIGHTED AVERAGE SALARY AND BONUS/COMMISSION FOR ALL SURVEY PARTICIPANTS.

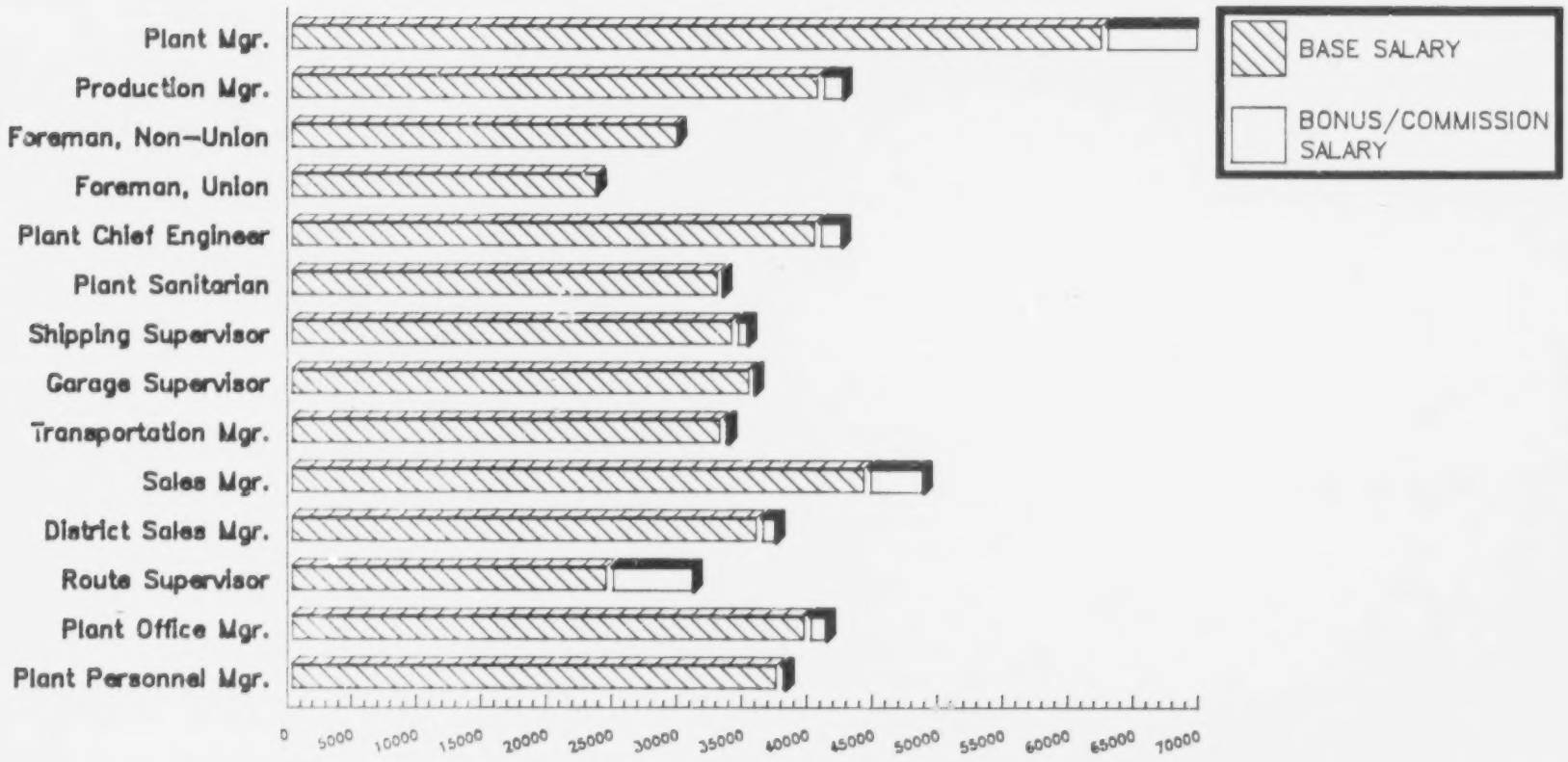
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE B PLANTS ONLY

TOTAL WEIGHTED AVERAGE SALARY AND BONUS/COMMISSION FOR ALL SURVEY PARTICIPANTS.

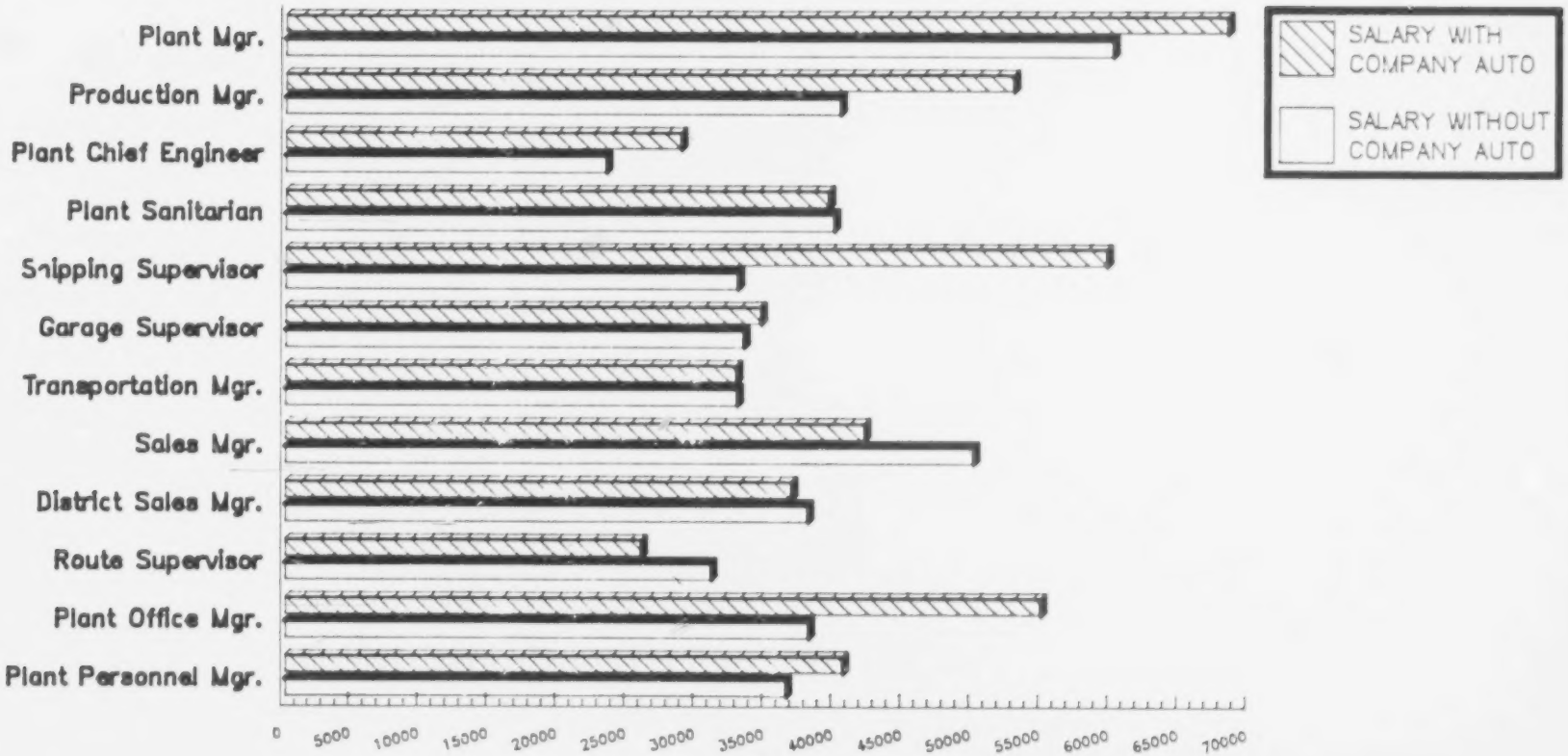
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE C PLANTS ONLY

TOTAL WEIGHTED AVERAGE SALARY AND BONUS/COMMISSION FOR ALL SURVEY PARTICIPANTS.

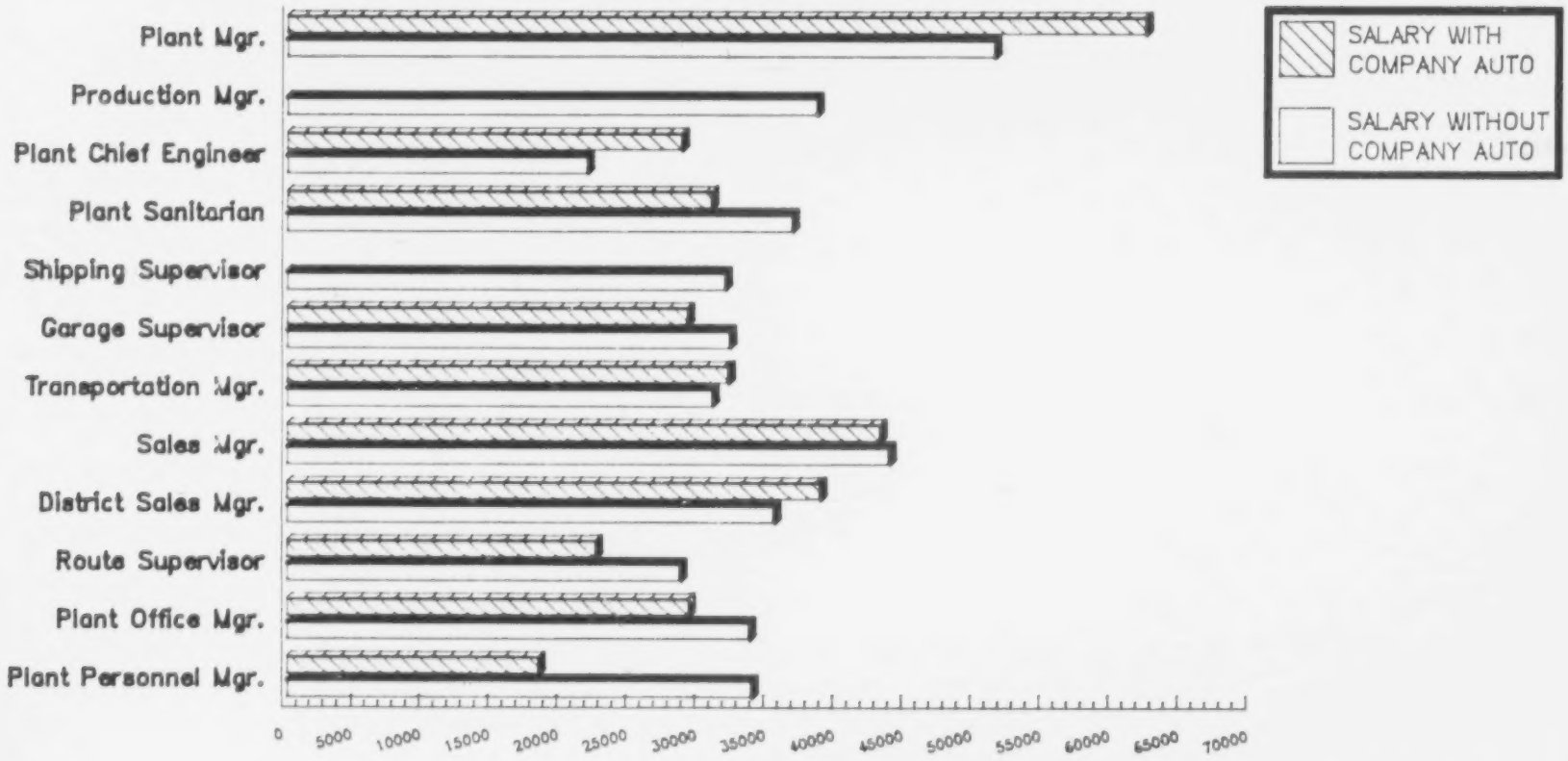
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



ALL TYPES OF CATEGORIES

COMPARISON OF TOTAL WEIGHTED AVERAGE SALARY FOR INDIVIDUALS WITH COMPANY AUTOS TO INDIVIDUALS WITHOUT COMPANY AUTOS.

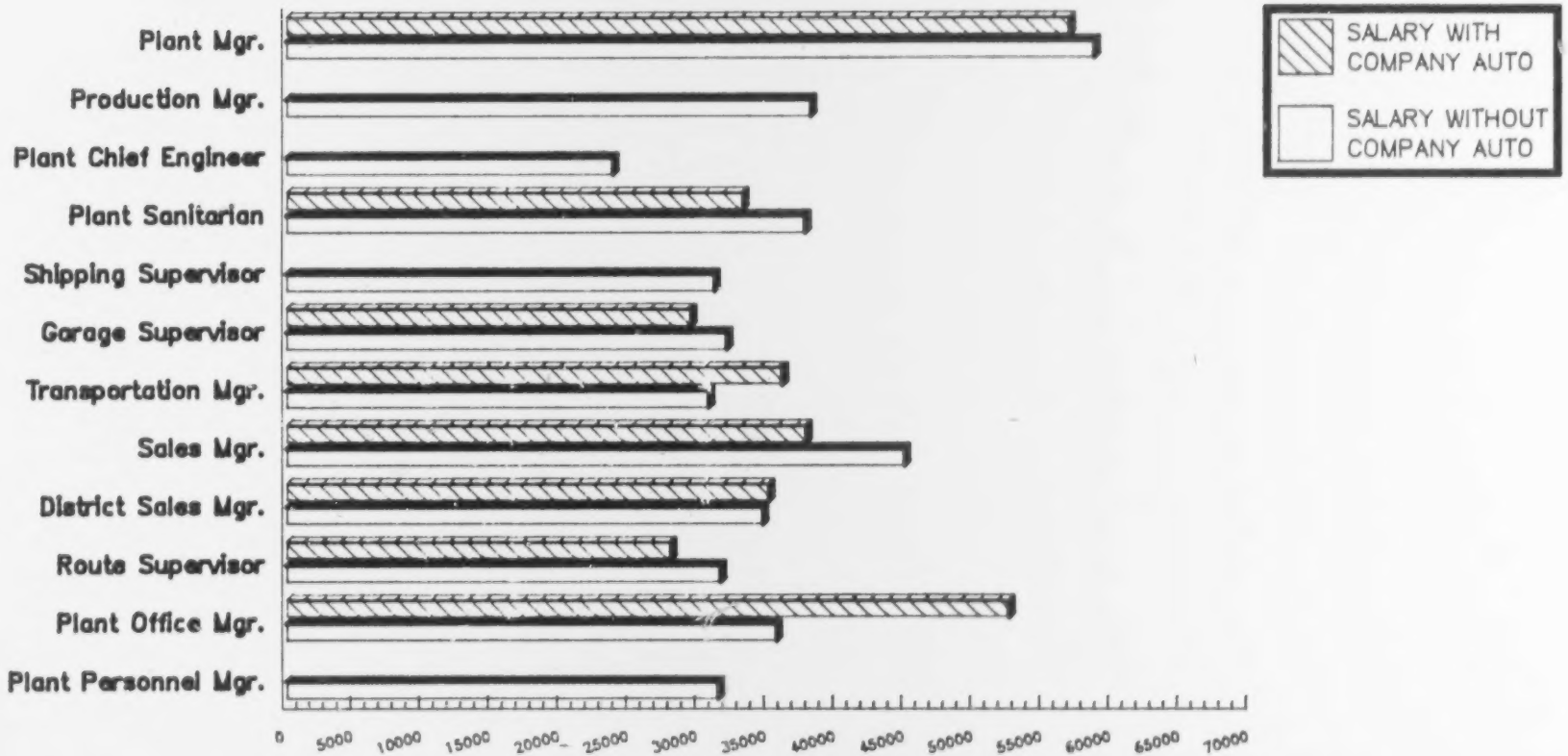
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE A PLANTS ONLY

COMPARISON OF TOTAL WEIGHTED AVERAGE SALARY FOR INDIVIDUALS WITH COMPANY AUTOS TO INDIVIDUALS WITHOUT COMPANY AUTOS.

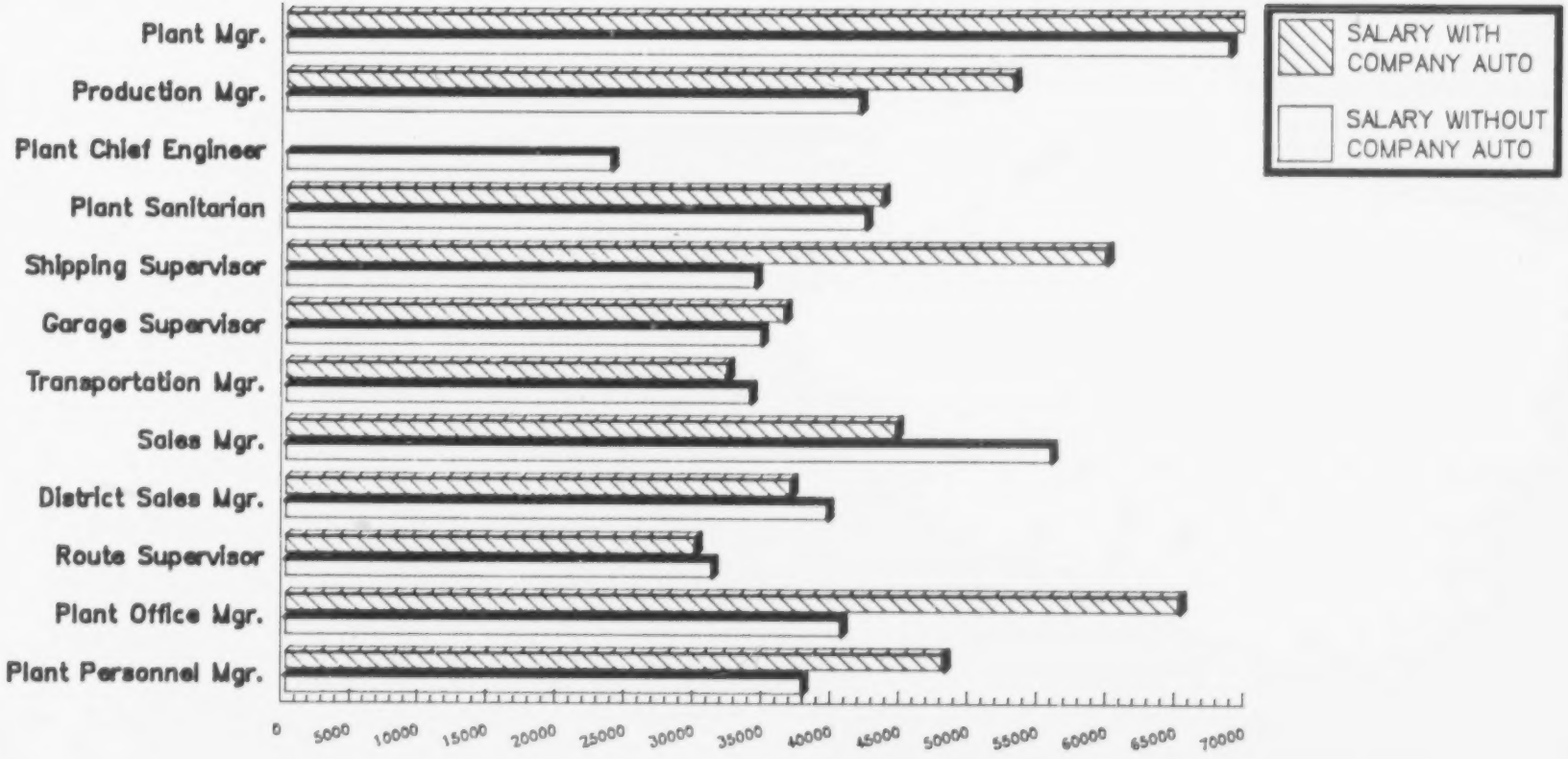
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE B PLANTS ONLY

COMPARISON OF TOTAL WEIGHTED AVERAGE SALARY FOR INDIVIDUALS WITH COMPANY AUTOS TO INDIVIDUALS WITHOUT COMPANY AUTOS.

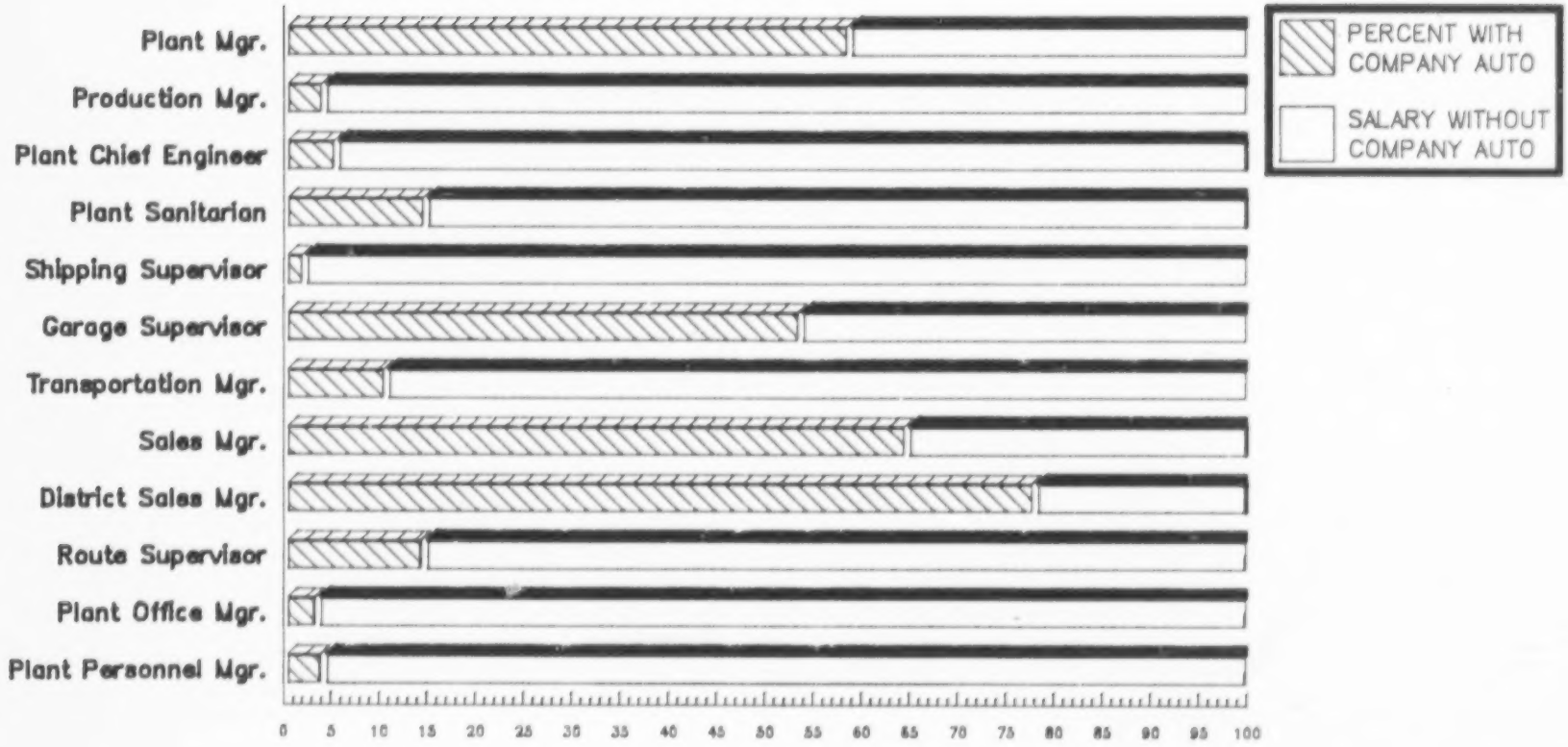
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE C PLANTS ONLY

COMPARISON OF TOTAL WEIGHTED AVERAGE SALARY FOR INDIVIDUALS WITH COMPANY AUTOS TO INDIVIDUALS WITHOUT COMPANY AUTOS.

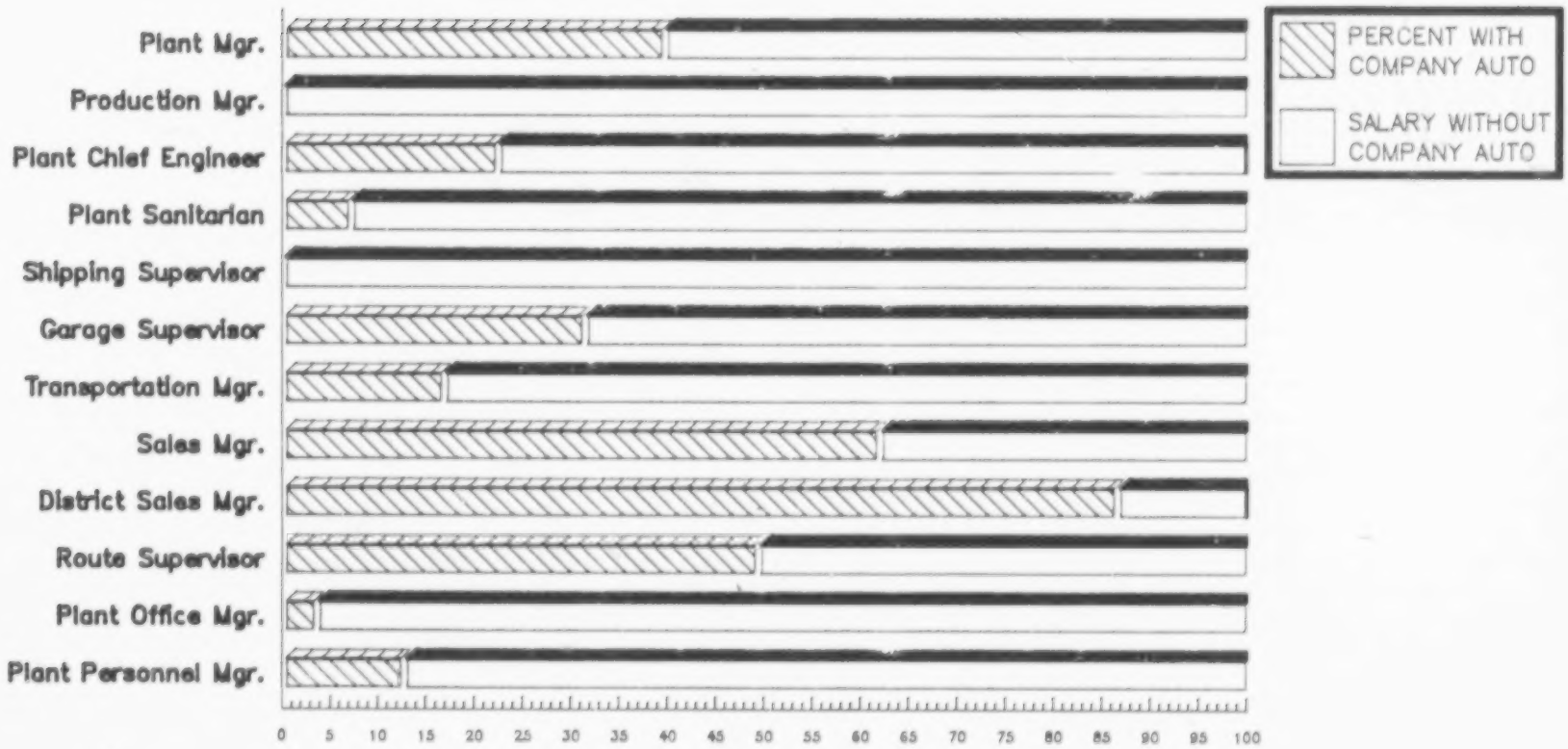
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



ALL TYPES OF CATEGORIES

COMPARISON OF PERCENT WITH COMPANY AUTOS TO PERCENT WITHOUT COMPANY AUTOS.

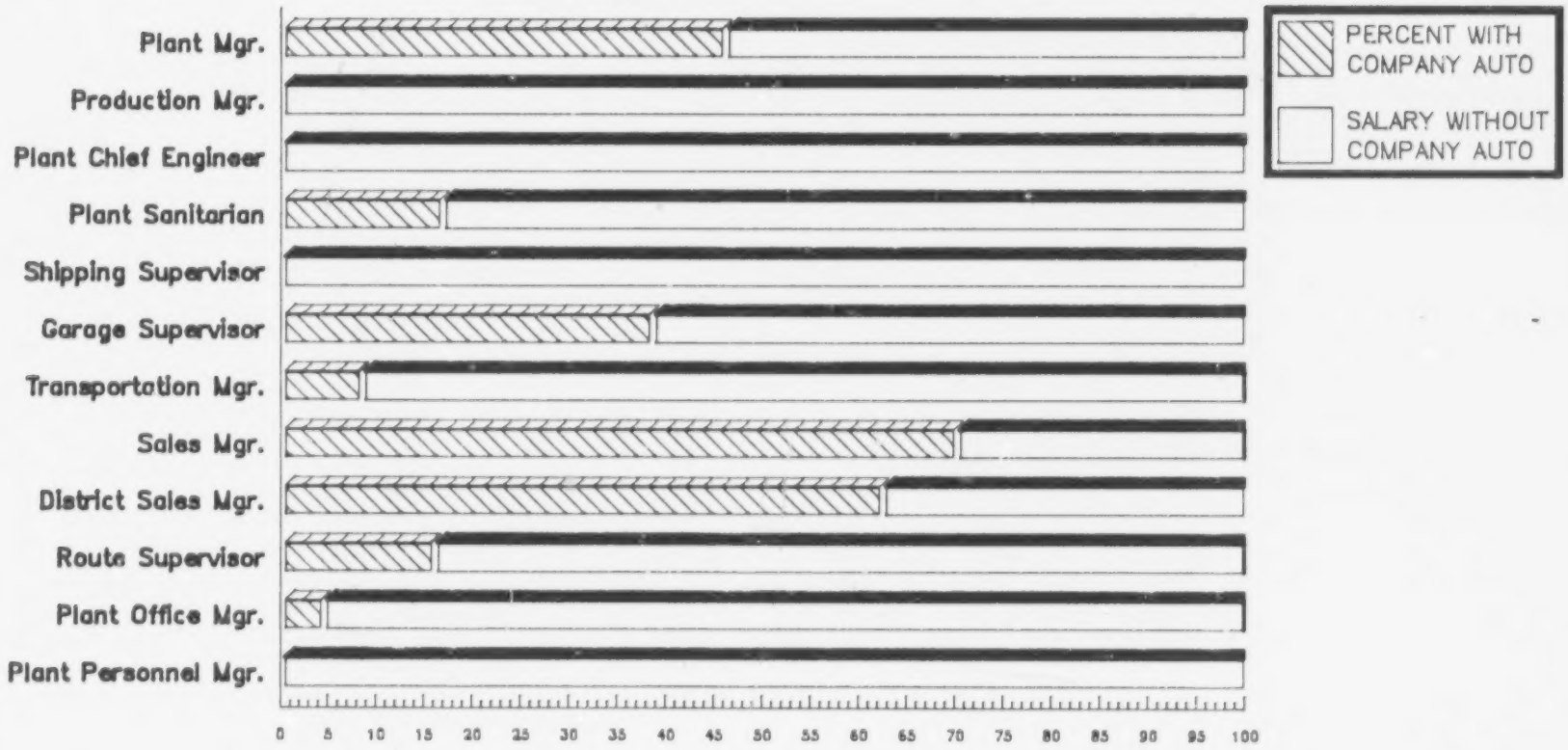
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE A PLANTS ONLY

COMPARISON OF PERCENT WITH COMPANY AUTOS TO PERCENT WITHOUT COMPANY AUTOS.

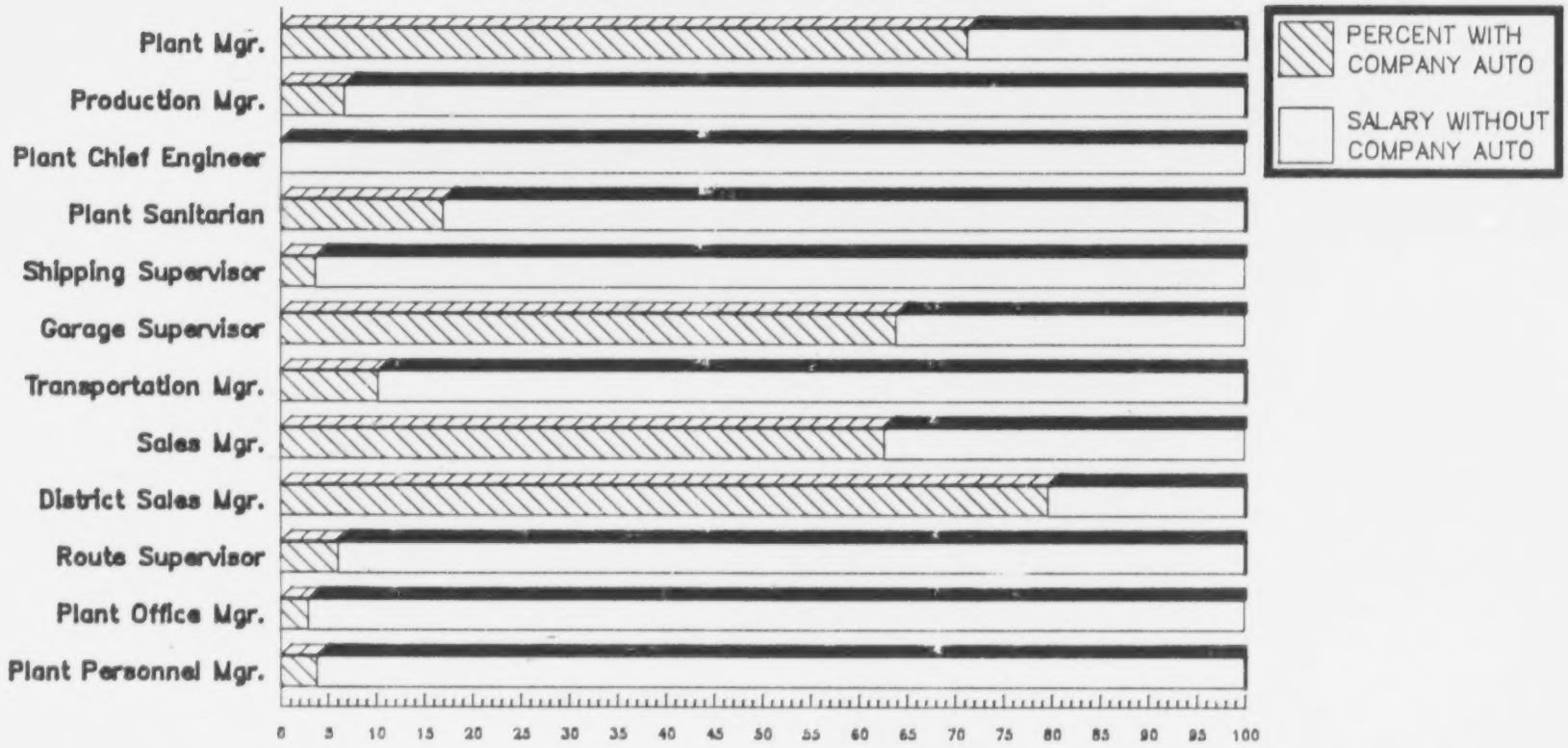
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE B PLANTS ONLY

COMPARISON OF PERCENT WITH COMPANY AUTOS TO PERCENT WITHOUT COMPANY AUTOS.

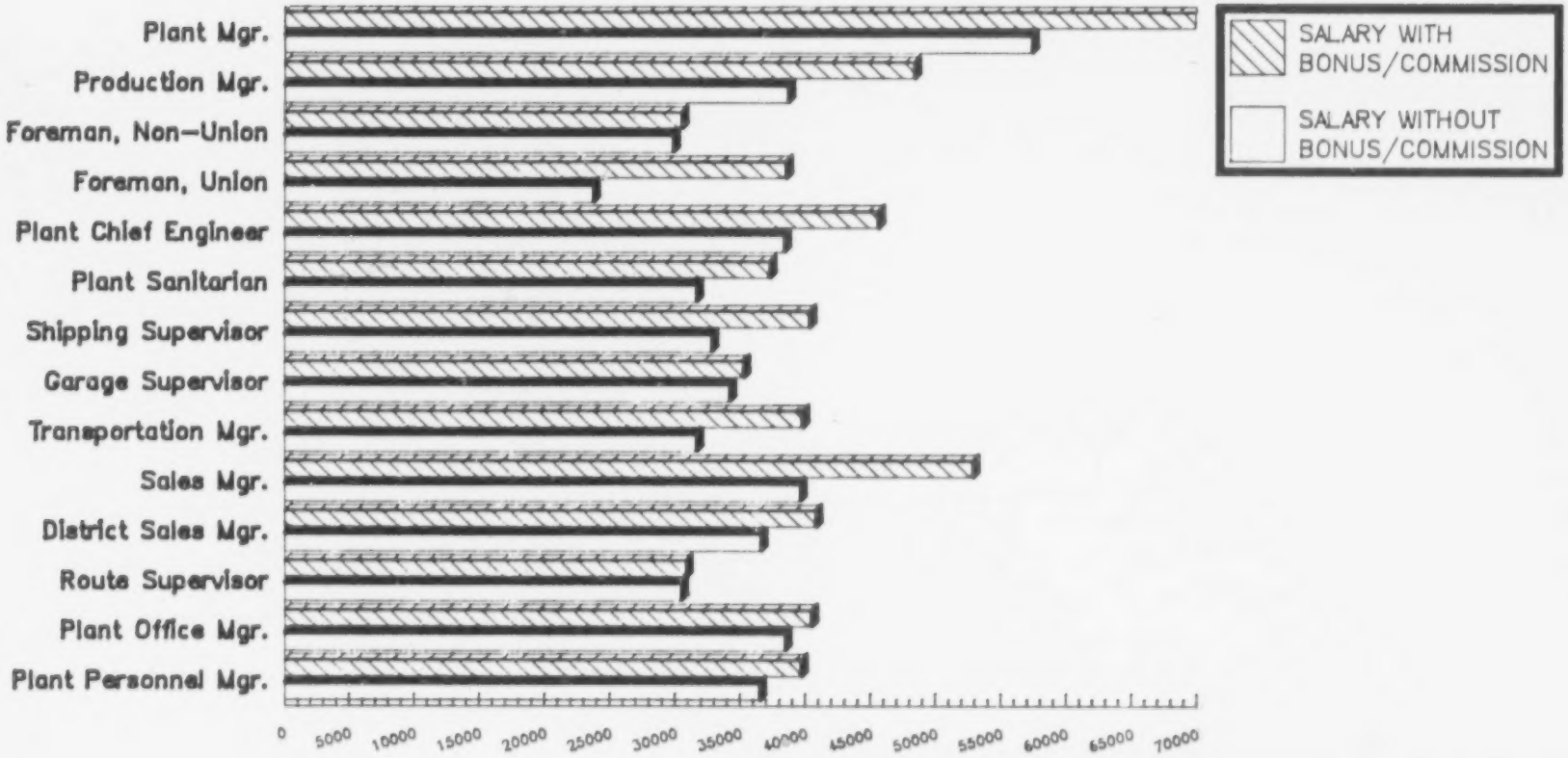
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE C PLANTS ONLY

COMPARISON OF PERCENT WITH COMPANY AUTOS TO PERCENT WITHOUT COMPANY AUTOS.

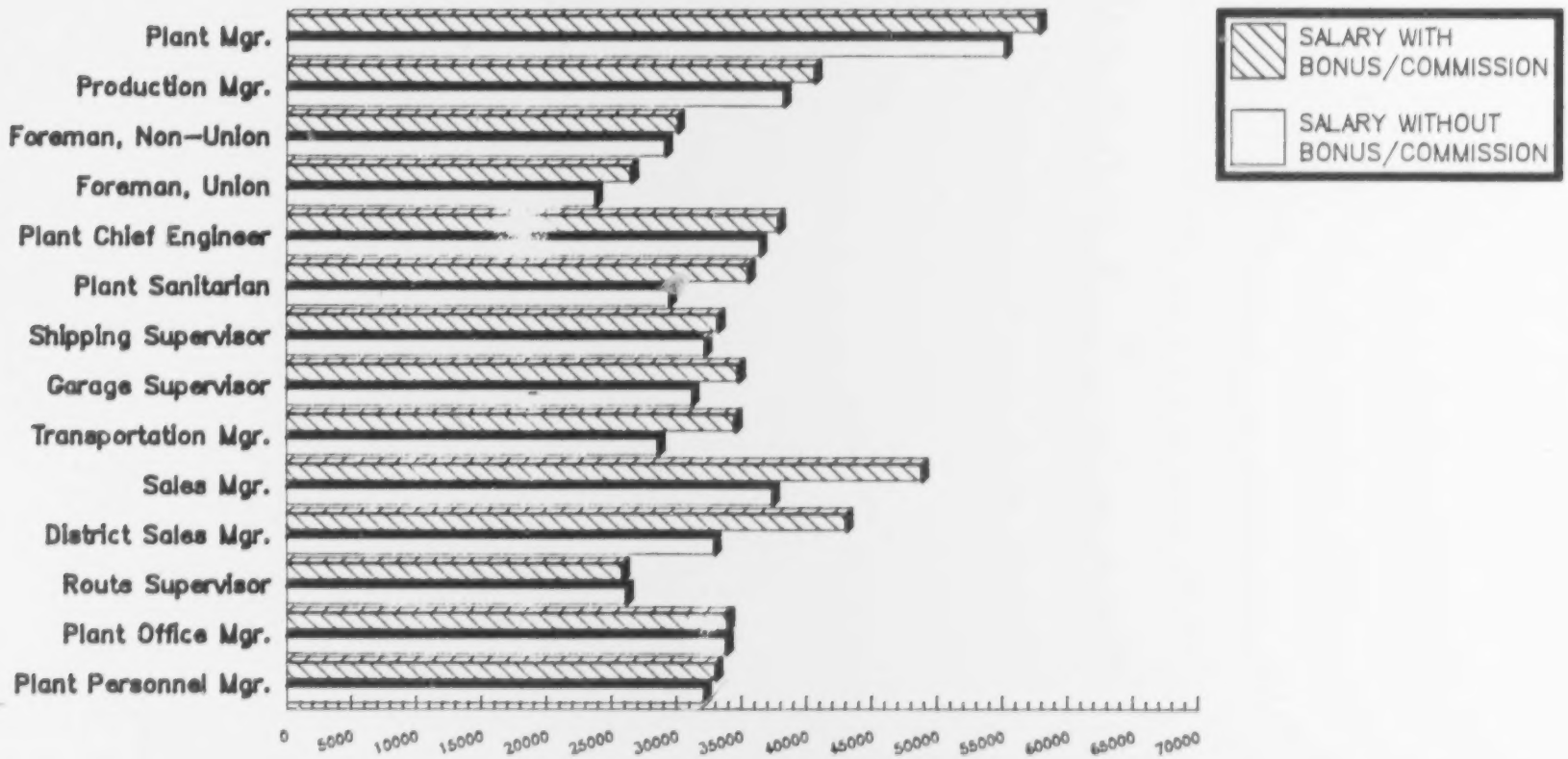
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



ALL TYPES OF CATEGORIES

COMPARISON OF WEIGHTED AVERAGE TOTAL SALARY + BONUS/COMMISSION FOR INDIVIDUALS WITH BONUS/ COMMISSION TO INDIVIDUALS WITHOUT

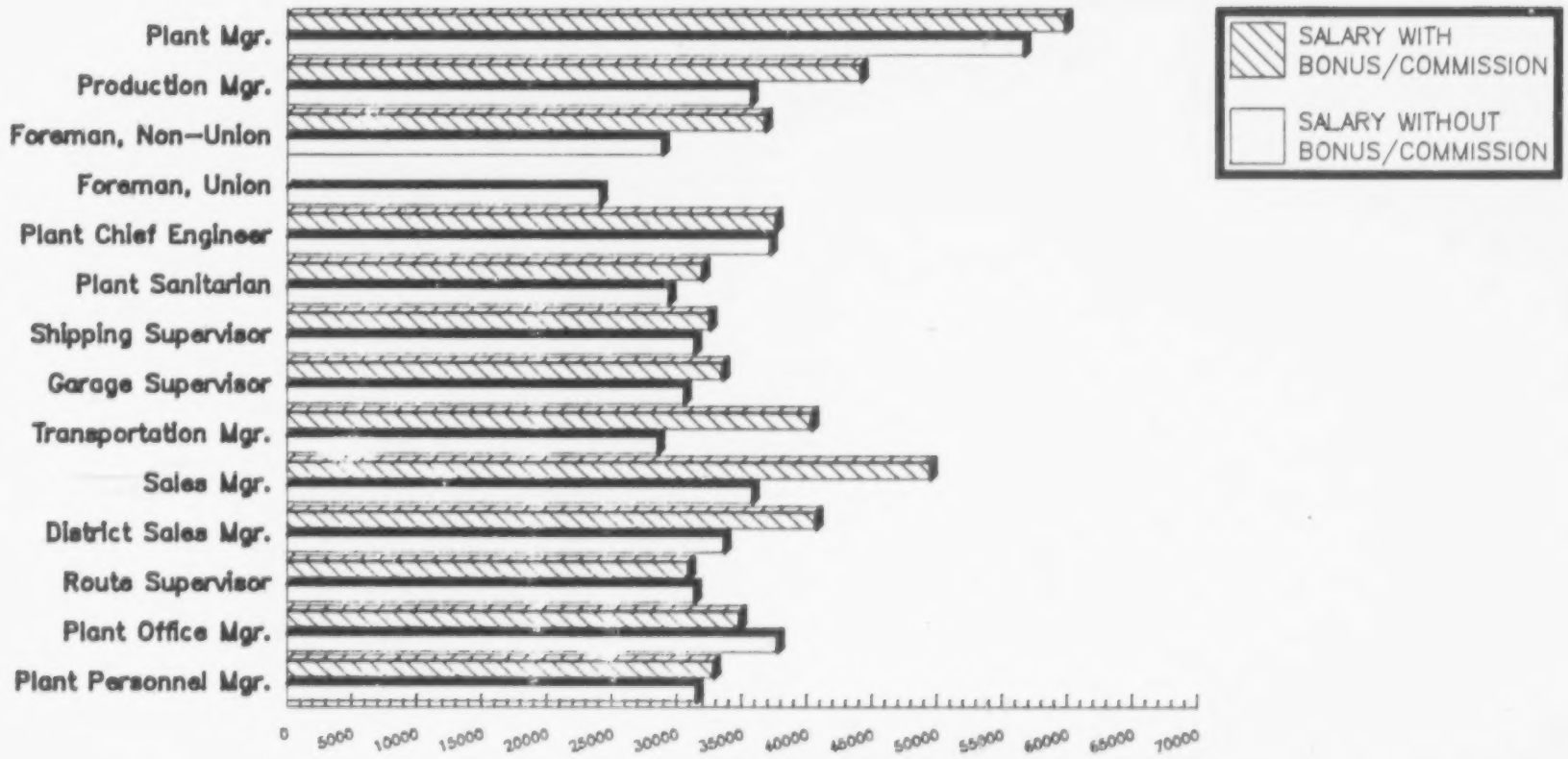
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE A PLANTS ONLY

COMPARISON OF WEIGHTED AVERAGE TOTAL SALARY + BONUS/COMMISSION FOR INDIVIDUALS WITH BONUS/ COMMISSION TO INDIVIDUALS WITHOUT

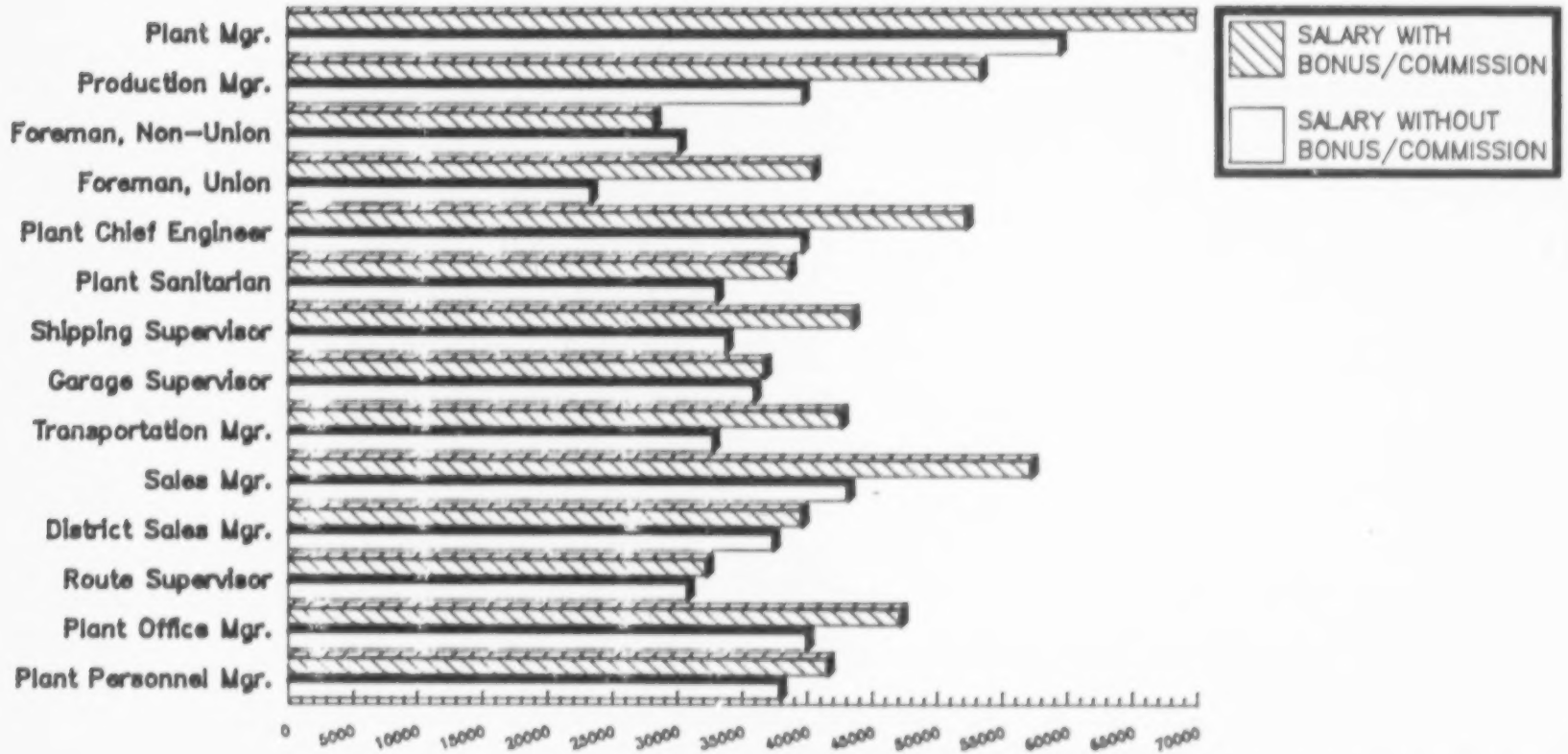
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE B PLANTS ONLY

COMPARISON OF WEIGHTED AVERAGE TOTAL SALARY + BONUS/COMMISSION FOR INDIVIDUALS WITH BONUS/ COMMISSION TO INDIVIDUALS WITHOUT

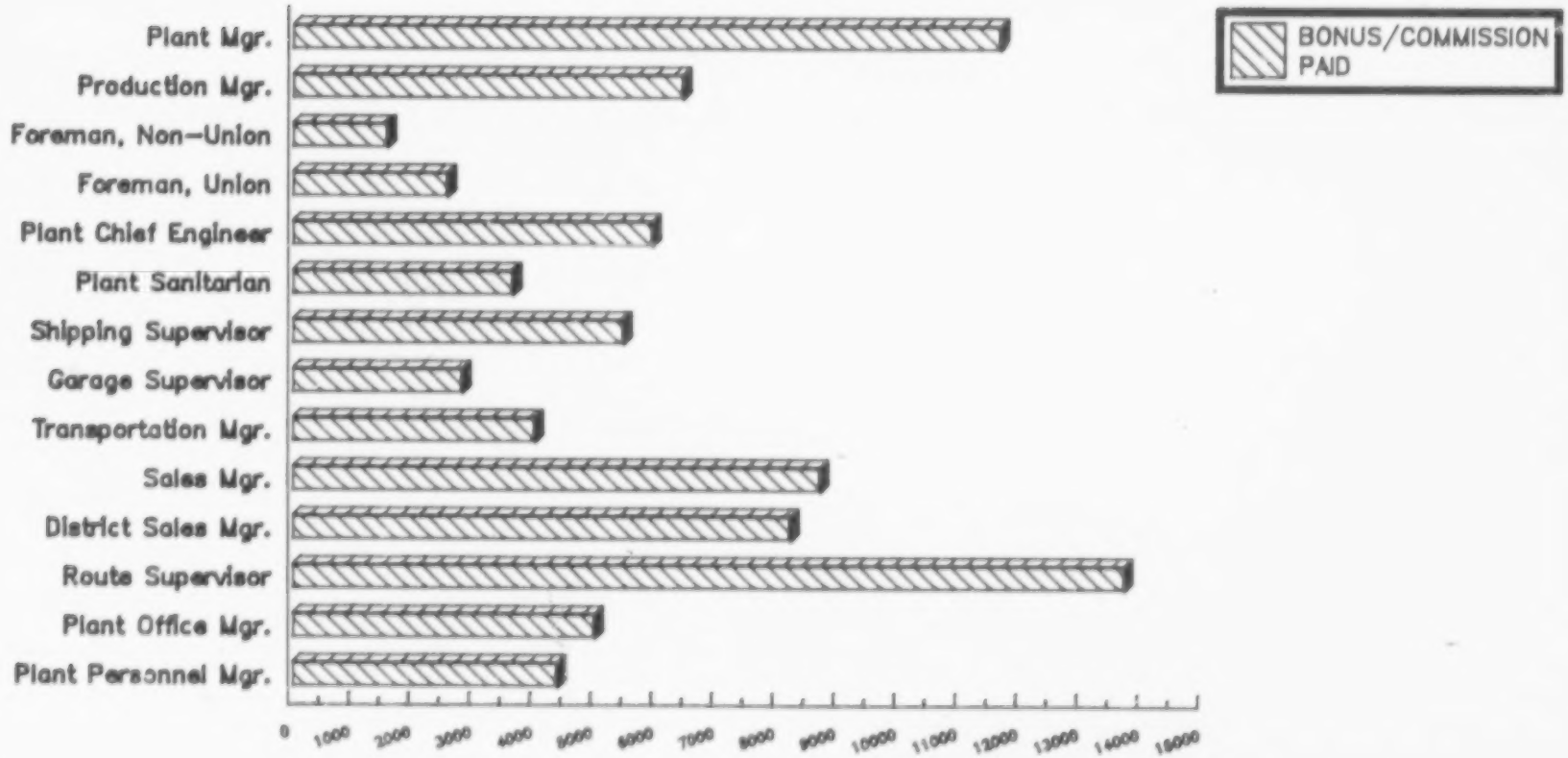
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE C PLANTS ONLY

COMPARISON OF WEIGHTED AVERAGE TOTAL SALARY + BONUS/COMMISSION FOR INDIVIDUALS WITH BONUS/ COMMISSION TO INDIVIDUALS WITHOUT

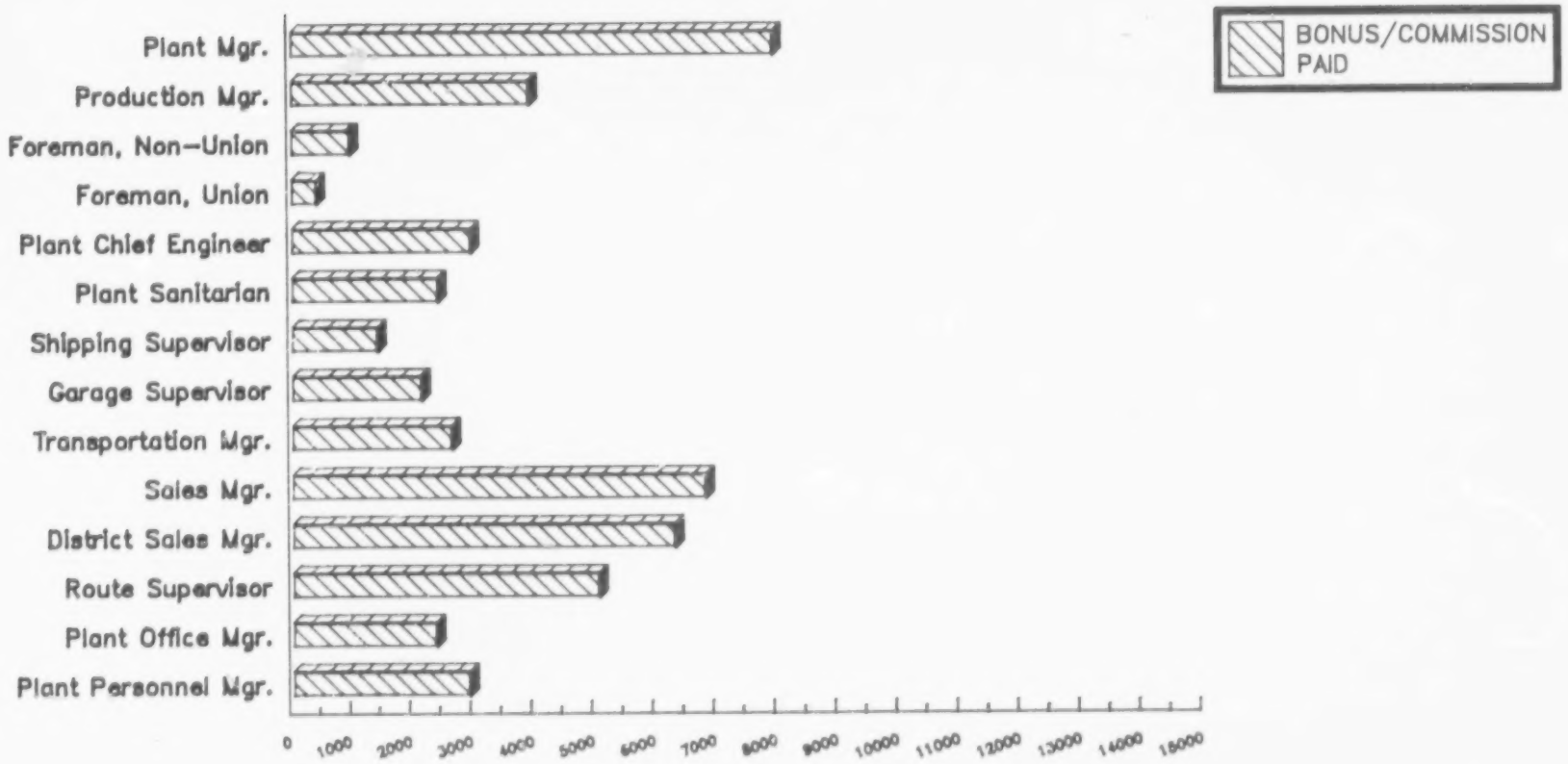
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



ALL TYPES OF CATEGORIES

WEIGHTED AVERAGE BONUS/COMMISSION PAID TO INDIVIDUALS WHO RECEIVED BONUS/COMMISSION.

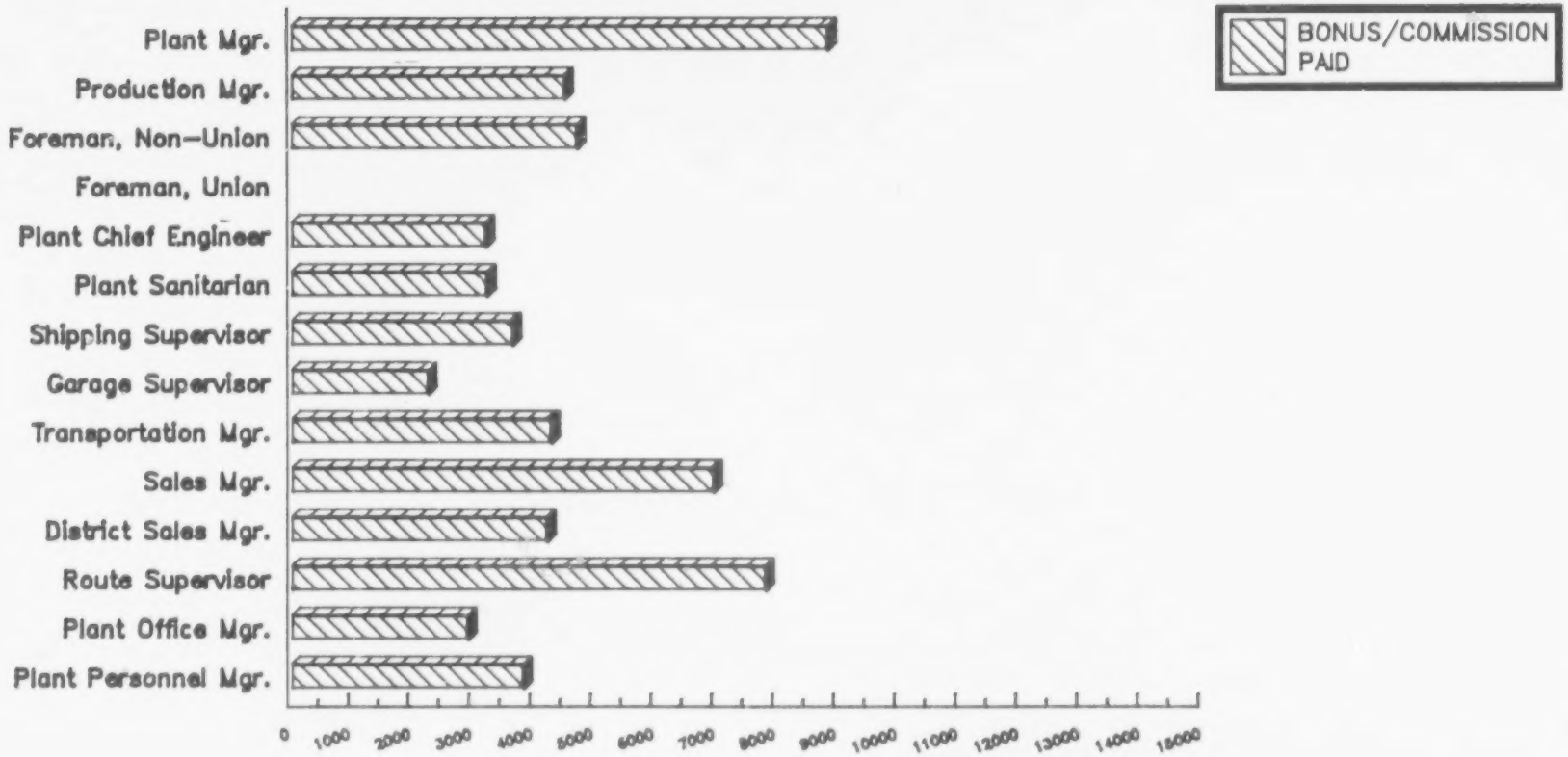
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE A PLANTS ONLY

WEIGHTED AVERAGE BONUS/COMMISSION PAID TO INDIVIDUALS WHO RECEIVED BONUS/COMMISSION.

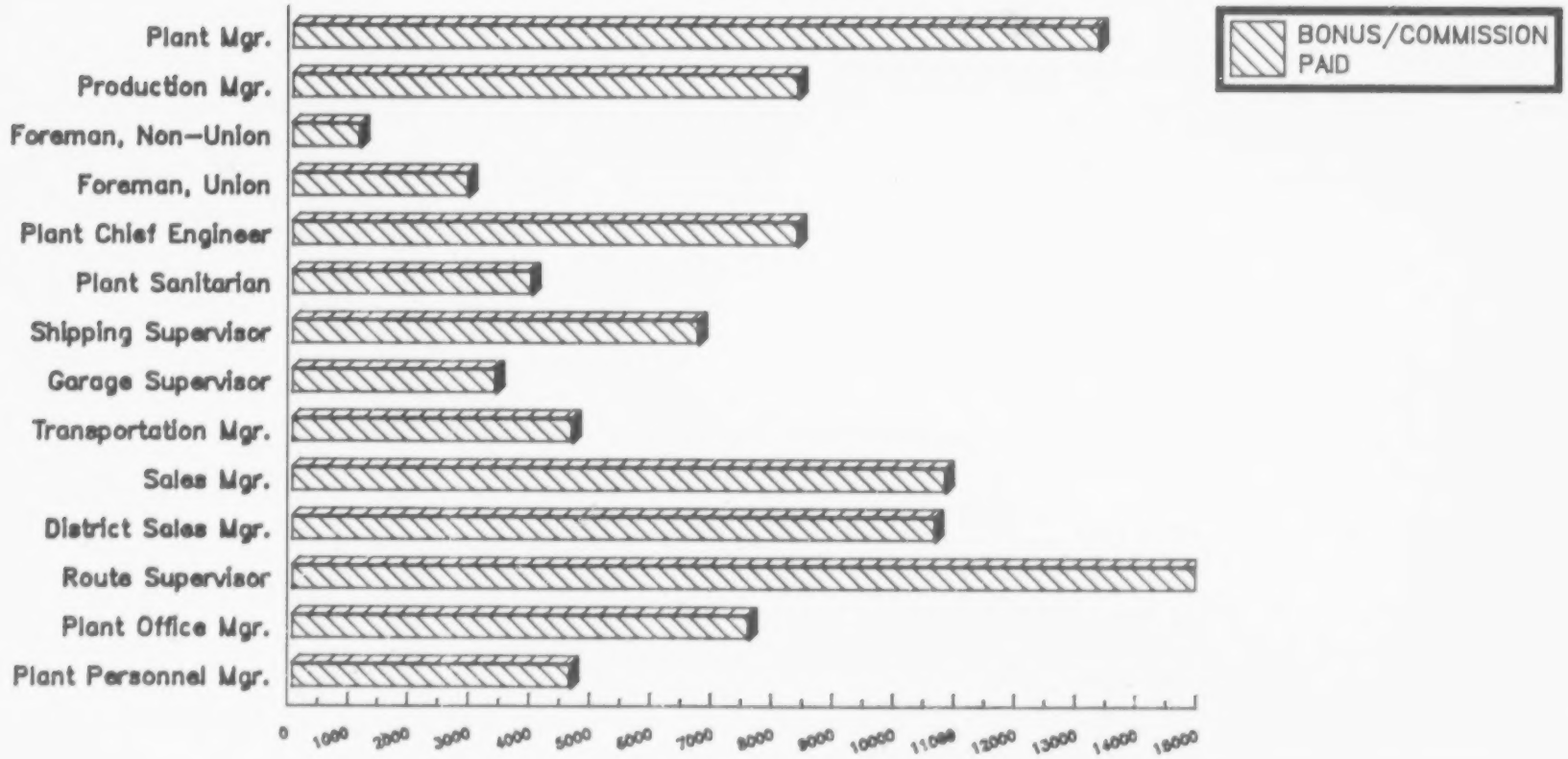
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE B PLANTS ONLY

WEIGHTED AVERAGE BONUS/COMMISSION PAID TO INDIVIDUALS WHO RECEIVED BONUS/COMMISSION.

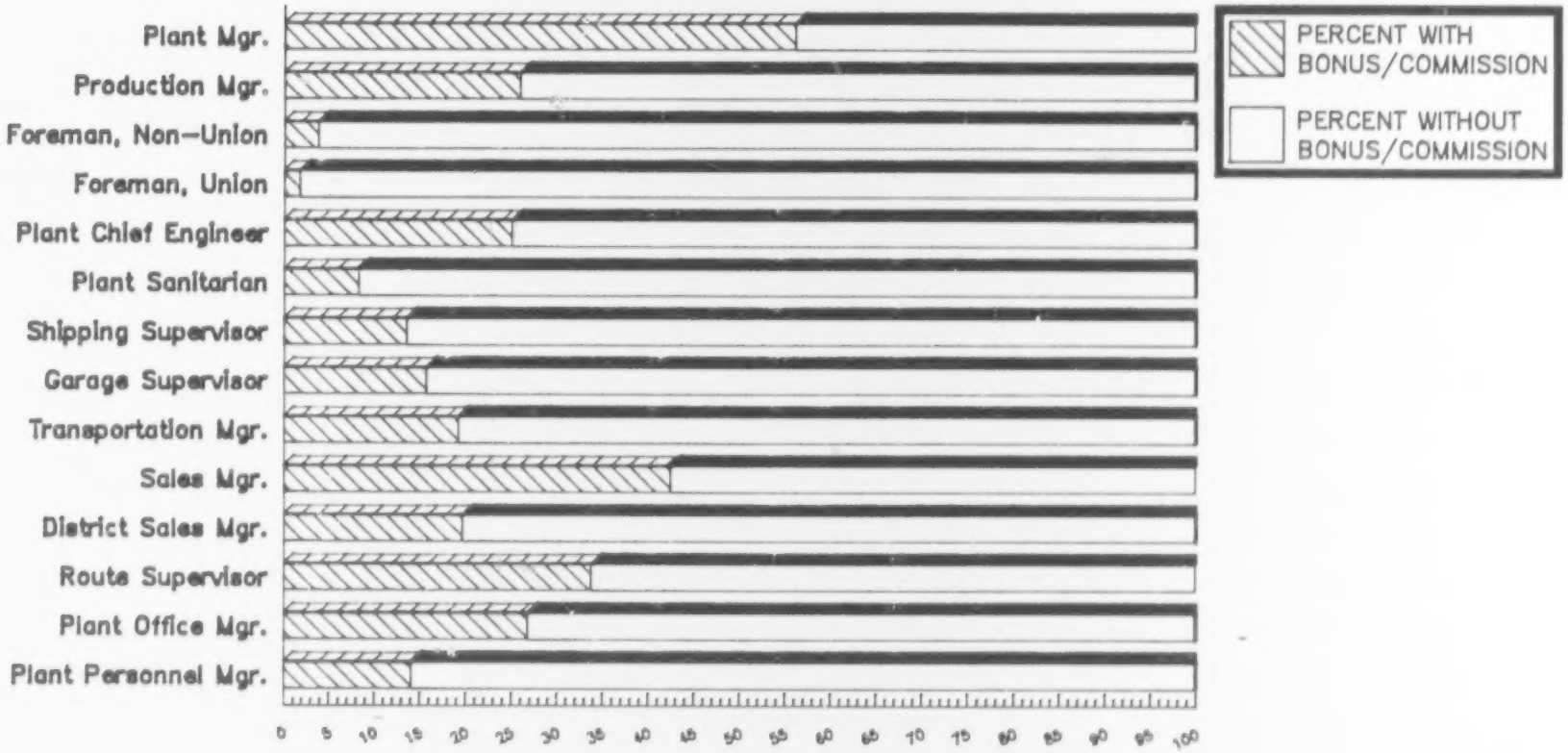
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE C PLANTS ONLY

WEIGHTED AVERAGE BONUS/COMMISSION PAID TO INDIVIDUALS WHO RECEIVED BONUS/COMMISSION.

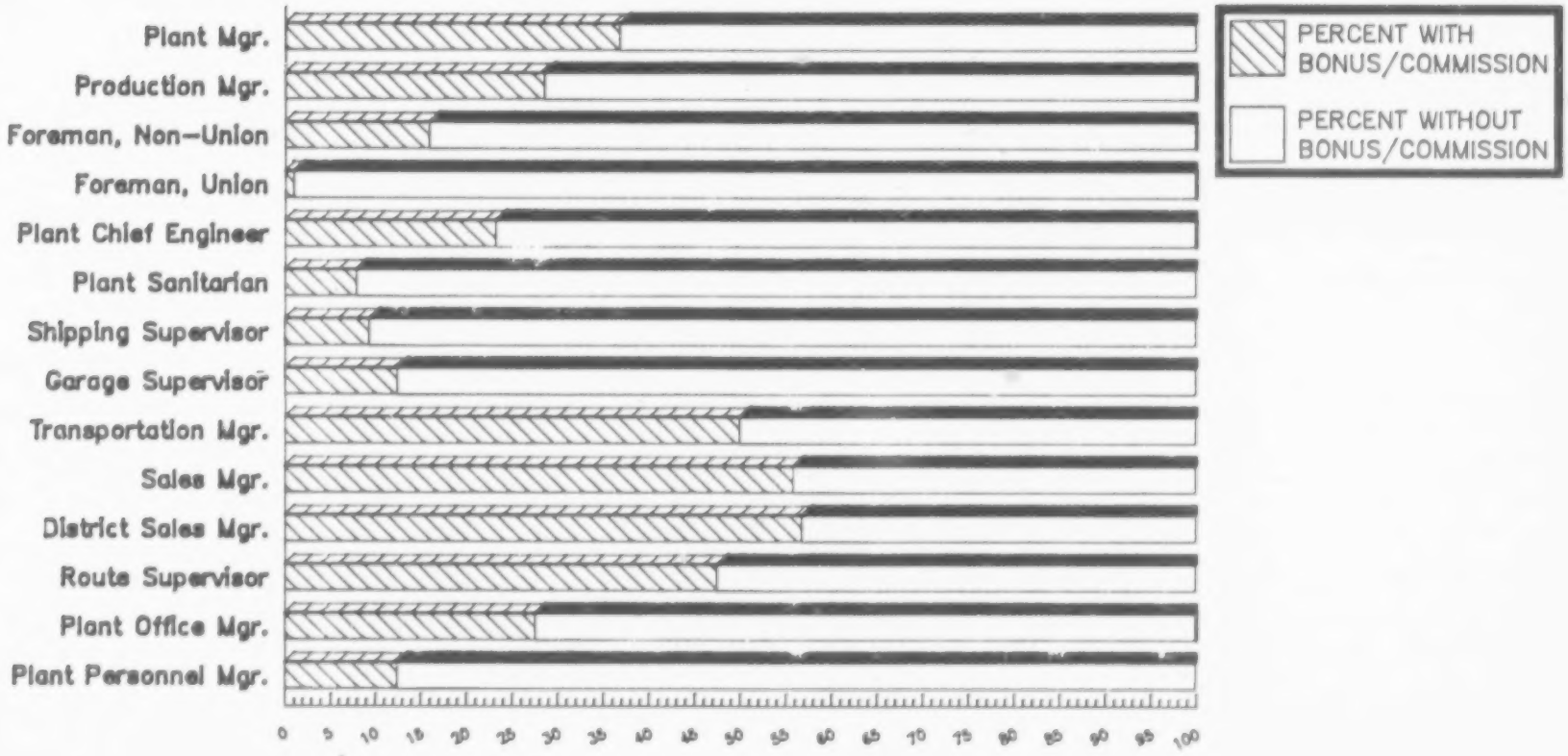
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



ALL TYPES OF CATEGORIES

COMPARISON OF PERCENT WITH BONUS/COMMISSION TO PERCENT WITHOUT BONUS/COMMISSION

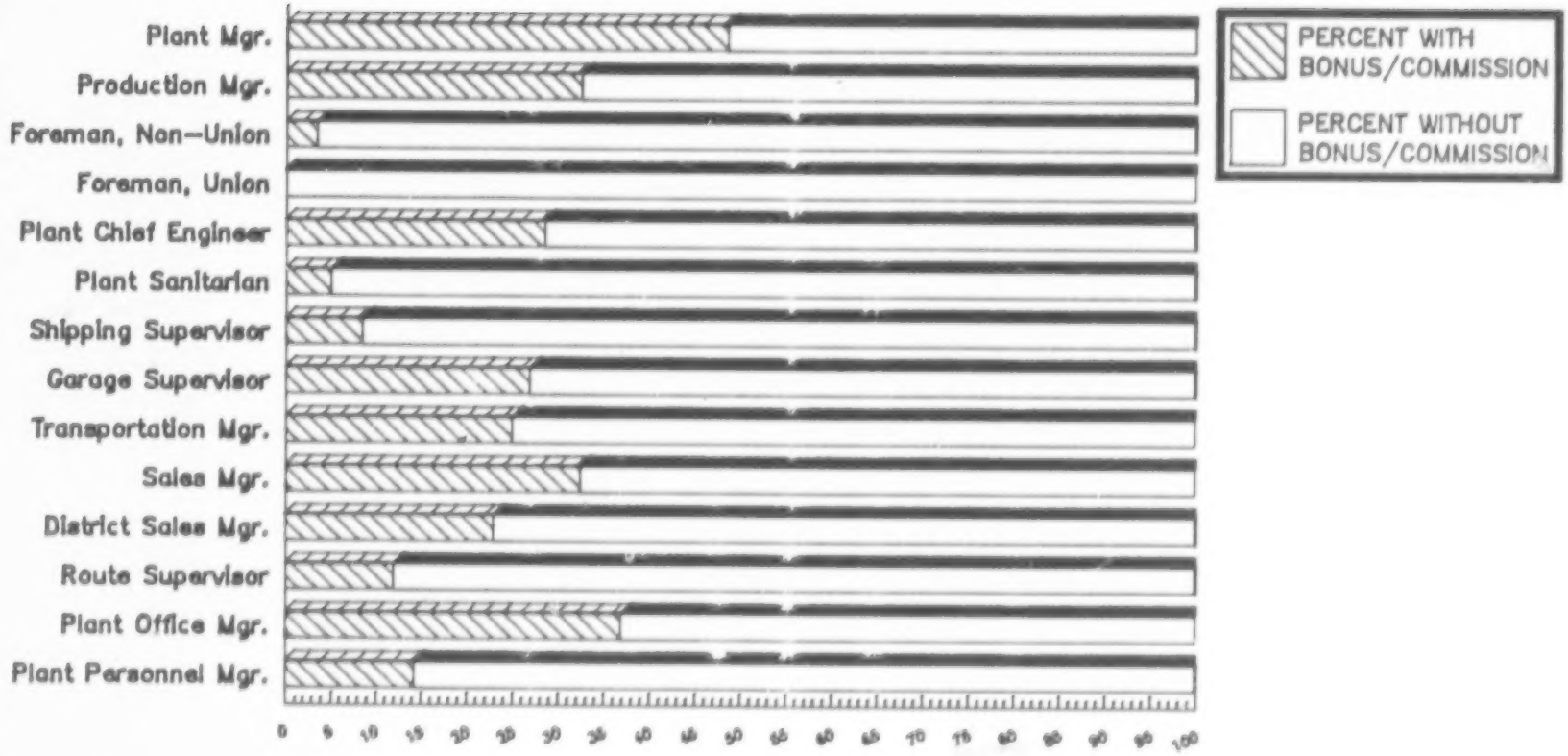
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE A PLANTS ONLY

COMPARISON OF PERCENT WITH BONUS/COMMISSION TO PERCENT WITHOUT BONUS/COMMISSION

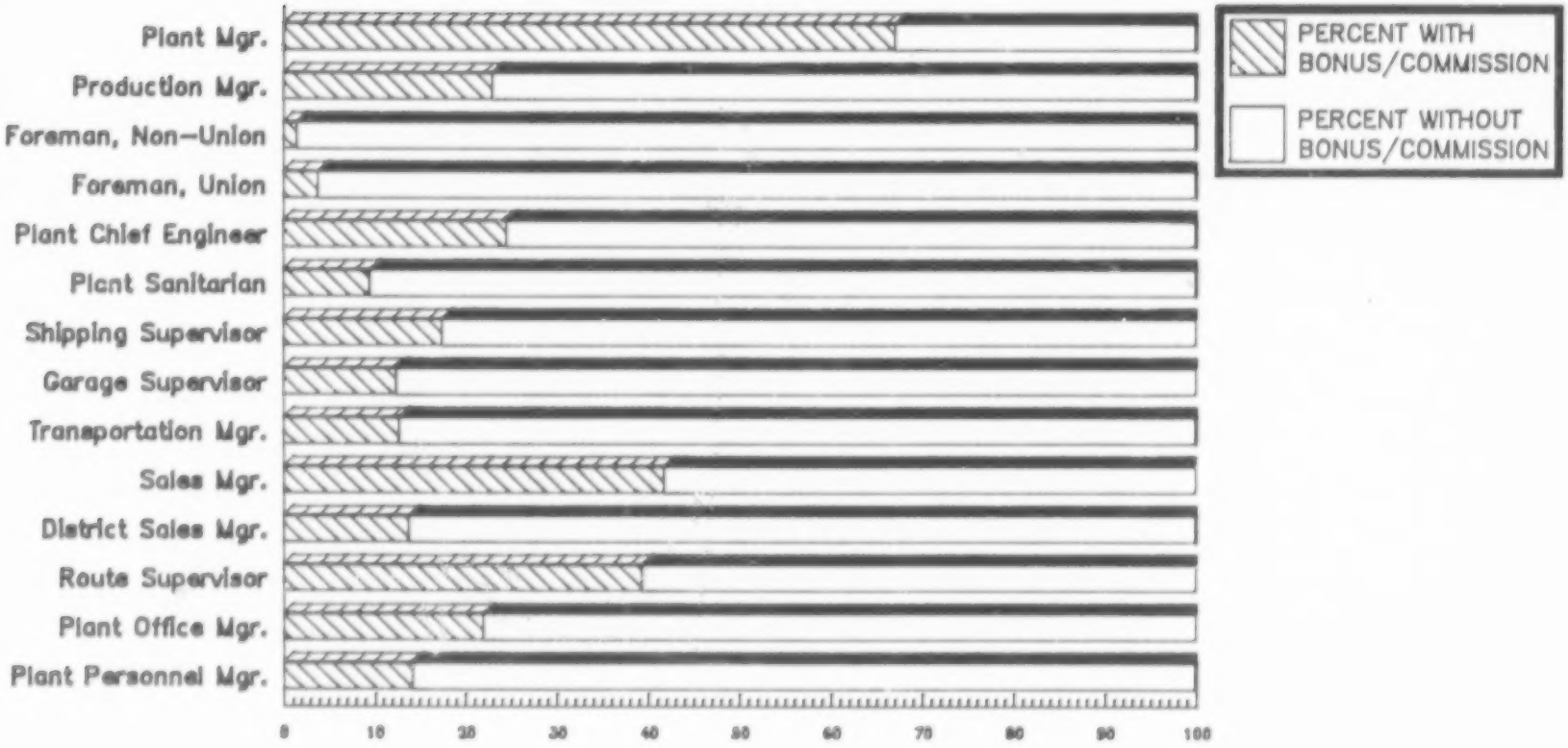
AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE B PLANTS ONLY

COMPARISON OF PERCENT WITH BONUS/COMMISSION TO PERCENT WITHOUT BONUS/COMMISSION

AMERICAN BAKERS ASSOCIATION
1987 PLANT MANAGEMENT SALARY SURVEY
COMPANY AUTOMOBILE STATISTICS



TYPE C PLANTS ONLY

COMPARISON OF PERCENT WITH BONUS/COMMISSION TO PERCENT WITHOUT BONUS/COMMISSION